



Sonora Elementary School

**2nd Interim Budget
2023-2024**

Board of Trustees

Cody Ritts, Board President
Reed Schoedl, Board Clerk
Kathy Francis, Board Member
Joyce Lupo, Board Member
Steve Roos, Board Member

Administration

Cheryl Griffiths, Superintendent
Stephanie Shatto, Chief Business Official

March 13, 2024



Sonora Elementary School



2nd Interim Budget 2023-2024

TABLE OF CONTENTS

Budget Narrative		
	Introduction/Overview	1
	All Funds Overview	3
	General Fund Revenues	4
	General Fund Expenditures	7
	1st Interim Budget Adjustments - Overall	10
	1st Interim Budget Adjustments - Revenues	11
	1st Interim Budget Adjustments - Expenditures	12
	Enrollment	13
	Multi-Year Projection (MYP) Assumptions	14
	MYP Snapshot	16
	One-Time Funds Snapshot	17
	Cash Flow Snapshot	18
Standardized Account Code Structure System (SACS)		
Form CI	District Certification of Interim Report	19
Form A	Average Daily Attendance	21
Form 01	Fund 01 General Fund	
	- Unrestricted	25
	- Restricted	33
	- Unrestricted/Restricted (Combined)	40
Form 13	Fund 13 Cafeteria Fund	50
Form 14	Fund 14 Deferred Maintenance Fund	55
Form 17	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	60
Form 25	Fund 25 Capital Facilities Fund	63
Form 40	Fund 40 Special Reserve Fund for Capital Outlay Projects	68
Form CASH	Cash Flow	73
Form MYP	Multi-Year Projections	81
Form 01CS	Criteria and Standards Review	87
Form SEMAI	Special Education Maintenance of Effort (Projected vs Actual)	122
	Subsequent Year Tracking Worksheet	138
TRC	Technical Review Checks	
	- Projected Totals	139
	- Actuals to Date	143
	- Board Approved	146
	- Original Budget	150
LCFF Calculator Summary		154
CalPads 1.17 Report		162
Encroachment Worksheet		163
AB2756 Report Certification Form		164



Sonora Elementary School

2nd Interim Budget Narrative 2023-2024

Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), 2nd Interim Report for Fiscal Year 2023-2024. It is to assist the public in understanding the information being reported on the SACS forms.

Education Code requires districts to submit reports to Tuolumne County Superintendent of Schools Office (TCSOS) twice a year. These reports are referred to as “Interim Reports.” The First Interim Financial Report shall reflect changes to the budget through October 31, the Second Interim Financial Report shall reflect changes to the budget through January 31.

For each interim report, the District must use the multi-year projections to certify one of the following:

- **Positive Certification:**

The District WILL MEET their financial obligations for the current and two subsequent fiscal years.

- **Qualified Certification:**

The District MAY NOT MEET their financial obligations for the current and two subsequent fiscal years.

- **Negative Certification:**

The District WILL BE UNABLE TO MEET their financial obligations for the remainder of the current year or subsequent fiscal year based upon current projections (not meeting reserves in the current year or negative fund balance in any year).

Sonora Elementary School District is filing a Positive Certification for 2nd Interim FY 2023-2024

Overview

Local Control Funding Formula or LCFF replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage “weights” for students that are not English language proficient, who are low-income families, or who are in foster care.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Supplemental and Concentration Grants will be added to the base grants for districts that qualify. Both grants rely on the number of unduplicated count of English learners, low-income eligible students and foster youth. The Concentration Grant only is generated by districts having eligible students exceeding 55% of enrollment on a 3-year rolling average. Sonora Elementary School only qualified for the Supplemental Grant with an unduplicated count projected of 47.76%. This does not meet the 55% Unduplicated Pupil Count minimum to qualify for the Concentration Grant.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state. State aid is paid in monthly apportionments. During the times when the local property taxes decline, the state’s proportional share of responsibility for pay of the LCFF entitlement increases.

The District Budget is comprised of several funds. The General Fund, by far the largest and most significant fund. The General Fund is used to account for the day-to day operations of the District. The General Fund budget for fiscal year 2023-2024 is based on the LCFF funding from the adopted state budget.

The District’s General Fund is divided into two sections; Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used for the purpose prescribed by the funding agency.

The State and Federal governments provide additional funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

The State and Federal governments have provided additional funding since the beginning of the COVID-19 pandemic in March of 2019. The economic impact from COVID-19 has affected revenue projections, cash flow, and has created unplanned expenditures. There has been a substantial amount in COVID-19 mitigation funds issued to local education agencies during the pandemic. The COVID-19 monies received are restricted funds. The COVID-19 funds are also one-time funds meaning they are not on going funding sources. Majority of the COVID-19 funds expire September 30, 2024 and are budgeted to be spent in the current year.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District’s LCFF appropriations, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
 - o Child Nutrition, Fund 13
 - o Deferred Maintenance, Fund 14
 - o Special Reserve for Economic Uncertainties, Fund 17
- Capital Project Funds
 - o Capital Facilities Fund (Developer Fees), Fund 25
 - o Special Reserve for Capital Facilities Projects, Fund 40

Fund	Unaudited Beginning Fund Balance	Revenue	Expenditures	Net Surplus / (Deficit)	Projected Ending Fund Balance
01 General Fund (Unrestricted and Restricted)	3,145,884	11,363,232	11,499,872	(136,640)	3,009,244
13 Cafeteria	175,781	439,089	481,951	(42,861)	132,919
14 Deferred Maintenance	136,707	2,209	12,300	(10,091)	126,616
17 Special Reserve for Non-Capital Outlay Projects	690,559	10,994	-	10,994	701,554
25 Capital Facilities	654,880	50,222	215,785	(165,563)	489,317
40 Special Reserve for Capital Outlay Projects	6,782,360	109,151	5,561,080	(5,451,929)	1,330,430
51 Bond Interest & Redemption Fund	-	-	-	-	-
All Funds Total	\$11,586,171	\$11,974,898	\$17,770,988	-\$5,796,090	\$5,790,081

Financial Report Information

The District’s Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District’s accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

SONORA ELEMENTARY SCHOOL DISTRICT

2023-24 2nd Interim Report

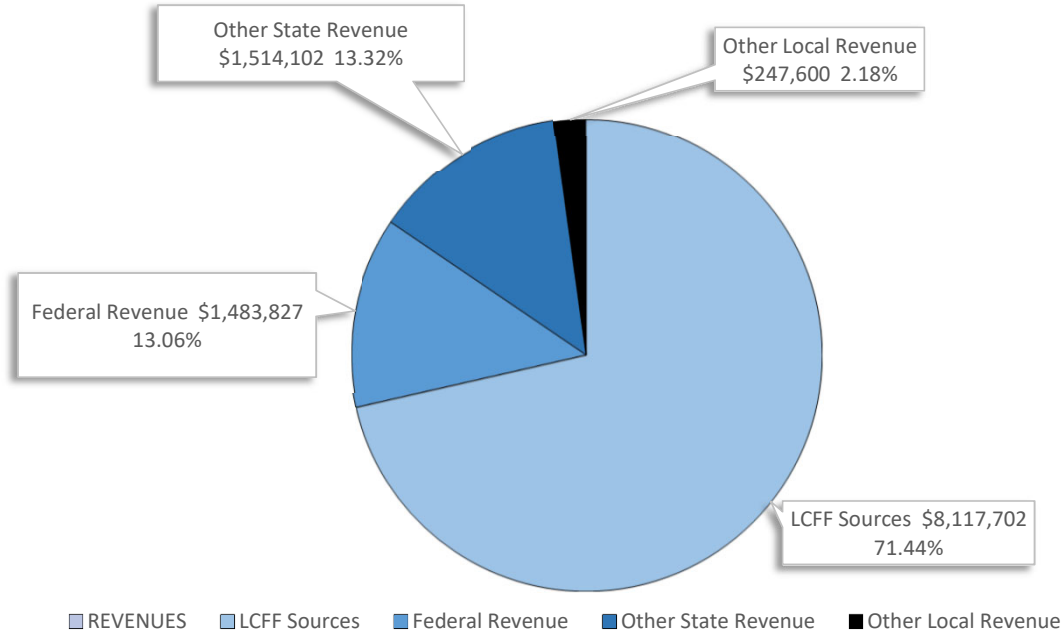
Financial Activity: All Funds

Description	General Fund (01)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve for Non-Capital Outlay Projects Fund (17)	Capitol Facilities Fund (25)	Special Reserve for Capitol Outlay Projects Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							\$ -
State Aid & EPA	\$ 4,460,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,460,425
Property Taxes & Misc. Local	\$ 3,657,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,657,277
Total General Purpose	<u>\$ 8,117,702</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,117,702</u>
Federal Revenues	\$ 1,483,827	\$ 227,467	\$ -	\$ -	\$ -	\$ -	\$ 1,711,295
Other State Revenues	\$ 1,514,102	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,714,102
Other Local Revenues	\$ 247,600	\$ 11,622	\$ 2,209	\$ 10,994	\$ 50,222	\$ 109,151	\$ 431,799
TOTAL - REVENUES	<u>\$ 11,363,232</u>	<u>\$ 439,089</u>	<u>\$ 2,209</u>	<u>\$ 10,994</u>	<u>\$ 50,222</u>	<u>\$ 109,151</u>	<u>\$ 11,974,898</u>
EXPENDITURES							
Certificated Salaries	\$ 4,191,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,191,723
Classified Salaries	\$ 1,774,361	\$ 152,268	\$ -	\$ -	\$ -	\$ -	\$ 1,926,629
Employee Benefits (All)	\$ 2,805,943	\$ 93,748	\$ -	\$ -	\$ -	\$ -	\$ 2,899,691
Books & Supplies	\$ 755,636	\$ 226,935	\$ -	\$ -	\$ -	\$ -	\$ 982,572
Other Operating Expenses (Services)	\$ 1,106,866	\$ 9,000	\$ 12,300	\$ -	\$ 11,306	\$ 461,080	\$ 1,600,552
Capital Outlay	\$ 328,515	\$ -	\$ -	\$ -	\$ 204,479	\$ 5,100,000	\$ 5,632,994
Other Outgo	\$ 536,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,827
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - EXPENDITURES	<u>\$ 11,499,872</u>	<u>\$ 481,951</u>	<u>\$ 12,300</u>	<u>\$ -</u>	<u>\$ 215,785</u>	<u>\$ 5,561,080</u>	<u>\$ 17,770,988</u>
EXCESS (DEFICIENCY)	<u>\$ (136,640)</u>	<u>\$ (42,861)</u>	<u>\$ (10,091)</u>	<u>\$ 10,994</u>	<u>\$ (165,563)</u>	<u>\$ (5,451,929)</u>	<u>\$ (5,796,090)</u>
OTHER SOURCES/USES							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - OTHER SOURCES/USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE INCREASE	<u>\$ (136,640)</u>	<u>\$ (42,861)</u>	<u>\$ (10,091)</u>	<u>\$ 10,994</u>	<u>\$ (165,563)</u>	<u>\$ (5,451,929)</u>	<u>\$ (5,796,090)</u>
FUND BALANCE							
Beginning Fund Balance	\$ 3,145,884	\$ 175,781	\$ 136,707	\$ 690,559	\$ 654,880	\$ 6,782,360	\$ 11,586,171
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	<u>\$ 3,145,884</u>	<u>\$ 175,781</u>	<u>\$ 136,707</u>	<u>\$ 690,559</u>	<u>\$ 654,880</u>	<u>\$ 6,782,360</u>	<u>\$ 11,586,171</u>
Ending Balance, June 30	\$ 3,009,244	\$ 132,919	\$ 126,616	\$ 701,554	\$ 489,317	\$ 1,330,430	\$ 5,790,081

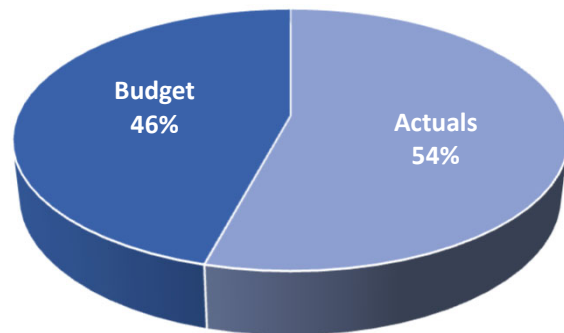
General Fund Revenues

Total Revenue	Unrestricted	Restricted
\$ 11,363,232	\$ 8,575,906	\$ 2,787,326

2023-2024 REVENUES



TOTAL REVENUES RECEIVED



LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
\$ 8,117,702	\$ 8,117,702	\$ -

LCFF revenue source represents majority of the total General Fund Revenues at 71.44%. It is the prime revenue component of the District's total revenue sources.

This represents the LCFF education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives. LCFF revenues are calculated using the FCMAT LCFF Calculator.

Sonora Elementary (72371) - 2nd Interim	v.24.2c		2nd Interim		CY	
LOCAL CONTROL FUNDING FORMULA	2023-24					
LCFF ENTITLEMENT CALCULATION						
	<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>		
Calculation Factors	8.22%		0.00%	45.42% 45.42%		
	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	298.93	\$ 9,919	\$ 1,032	\$ 995	\$ -	\$ 3,570,954
Grades 4-6	228.58	10,069		915	-	2,510,647
Grades 7-8	154.53	10,367		942	-	1,747,540
Grades 9-12	-	12,015	312	1,120	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 6,868,672	\$ 308,495	\$ 651,974	\$ -	\$ 7,829,141
NSS Allowance		-	-	-	-	-
TOTAL BASE	682.04	\$ 6,868,672	\$ 308,495	\$ 651,974	\$ -	\$ 7,829,141
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 30,730
Home-to-School Transportation (COLA added commencing 2023-24)						187,574
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	18.25	TK Add-on rate	\$ 3,044.23		55,557
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 8,103,002
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 8,103,002
Local Revenue (including RDA)						(3,657,277)
Gross State Aid						\$ 4,445,725
Education Protection Account Entitlement						(945,689)
Net State Aid						\$ 3,500,036
LCFF SOURCES INCLUDING EXCESS TAXES						
				<u>Increase</u>		<u>2023-24</u>
State Aid			-9.91%	(384,793)		\$ 3,500,036
Education Protection Account						945,689
Property Taxes Net of In-Lieu Transfers			10.09%	335,267		3,657,277
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-0.64%	(49,526)		\$ 8,103,002

State Aid (LCFF Entitlement)	\$ 3,541,484.00
EPA (for LCFF Calculation - Resource 1400)	\$ 945,699.00
State Aid (LCFF Entitlement) Prior Year	\$ (26,758.00)
Homeowners Exemption	\$ 24,752.00
Timber Yield Taxes	\$ 263.04
Property Taxes Secured	\$ 2,993,115.00
Unsecured Roll	\$ 73,769.00
Educational Revenue Augmentation Fund	\$ 456,799.00
Prior Year Taxes	\$ 720.00
Supplemental Taxes	\$ 107,859.00
Community Redevelopment Funds	\$ -
	<u>\$ 8,117,702</u>

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
\$ 1,483,827	\$ 66,130	\$ 1,417,697

Federal Revenue represents 13.06% of the total General Fund revenues.

Forest Reserve Fund	\$	56,130
Medical Admin Activity Program (MAA)	\$	10,000
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	\$	286,833
ARP - ESSER III	\$	607,861
ARP - ESSER III: LEARNING LOSS	\$	297,573
ELO - ESSER III SR EMERG NEEDS	\$	44,117
ELO - ESSER III SR LEARNG LOSS	\$	76,005
ESSA: Title II, Part A, Supporting Effective Instruction	\$	50,994
ESSA: Title V, Part B, Rural & Low Income School Program	\$	454
ESSA: Title II, Part A, Supporting Effective Instruction	\$	46,895
ARP-Homeless Children & Youth II	\$	6,351
Other Federal	\$	614
	\$	<u>1,483,827</u>

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
\$ 1,514,102	\$ 144,474	\$ 1,369,628

Other State Revenue makes up 13.32% of the General Fund revenues.

Mandated Costs Reimbursements	\$	24,512
Other State Revenue	\$	-
Lottery - Unrestricted	\$	119,962
ELOP- Expanded Learning Opportunities Program	\$	408,656
UPK Planning and Implementation Grant Pro	\$	121,212
Educator Effectiveness, FY 2021-22	\$	-
Lottery - Instructional Materials	\$	48,798
Mental Health Related Services	\$	51,013
Special Education Early Intervention Preschool Grant	\$	79,488
Arts, Music, and Instructional Materials Discretionary Block	\$	198,780
Proposition 28: Arts and Music in Schools	\$	104,630
In-Person Instruction	\$	-
Expanded Learning Opportunities (ELO) Grant	\$	(18,338)
Learning Recovery Emergency Block Grant	\$	592
On-Behalf Pension Contributions	\$	374,797
	\$	<u>1,514,102</u>

The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. You will see the large expense increase as well on the restricted side; they net to \$0.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
\$ 247,600	\$ 247,600	\$ -

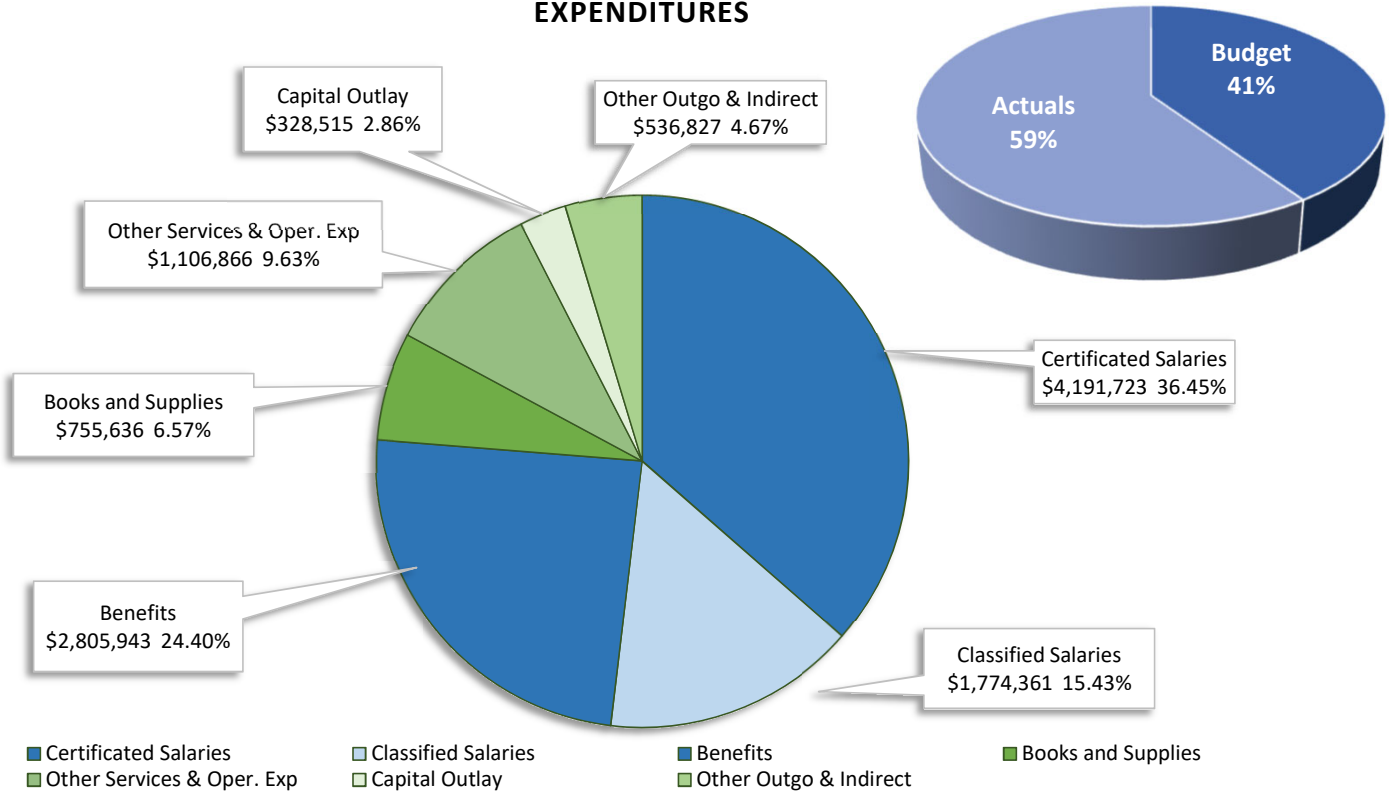
Other Local Revenue represents 12.18% of the total General Fund revenues.

Interest	\$	54,195
Other Local Revenue	\$	193,405
	\$	<u>247,600</u>

General Fund Expenditures

Total Expenditures	Unrestricted	Restricted
\$ 11,499,872	\$ 7,147,746	\$ 4,352,126

2023-2024 EXPENDITURES



Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
\$ 4,191,723	\$ 3,043,025	\$ 1,148,698

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 36.45% of the total General Fund expenditures.

Certificated Teachers' Salaries	\$ 3,526,101
Certificated Pupil Support Salaries	\$ 148,173
Certificated Supervisors' and Administrators' Salaries	\$ 517,449
	<u>\$ 4,191,723</u>

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
\$ 1,774,361	\$ 1,221,153	\$ 553,208

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are School Secretaries, Health Aide, IT Clerk, Library Clerk, Paraprofessionals, Duty Aides, Maintenance and Operations staff, Bus Drivers, MOT Director, Chief Business Official, HR/Payroll, Accounting Specialist, and Executive Admin Assistant. Food service staff are paid with Fund 13, Child Nutrition Fund and excluded from the General Fund. Classified salaries represent 15.43% of the total General Fund expenditures.

Classified Instructional Salaries	\$ 601,018
Classified Support Salaries	\$ 379,662
Classified Supervisors' and Administrators' Salaries	\$ 219,686
Clerical, Technical and Office Salaries	\$ 431,622
Other Classified Salaries	\$ 142,373
	<u>\$ 1,774,361</u>

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
\$ 2,805,943	\$ 1,669,754	\$ 1,136,190

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 24.40% of the total General Fund expenditures. The STRS on Behalf payments are included in STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

STRS	\$	1,101,988
PERS	\$	442,028
OASDI/Medicare/Alternative	\$	192,098
Health and Welfare Benefits	\$	903,090
Unemployment Insurance	\$	3,756
Workers' Compensation	\$	133,142
OPEB, Allocated	\$	29,841
OPEB, Active Employees	\$	-
Other Employee Benefits	\$	-
	\$	<u>2,805,943</u>

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
\$ 755,636	\$ 377,727	\$ 377,909

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 6.57% of the total expenditures.

Approved Textbooks and Core Curricula Materials	\$	247,936
Books and Other Reference Materials	\$	51,806
Materials and Supplies	\$	388,370
Noncapitalized Equipment	\$	55,524
Food	\$	<u>12,000</u>
	\$	755,636

Services and Other Oper. Exp. - Object 5000-5999

Total Expenditures	Unrestricted	Restricted
\$ 1,106,866	\$ 661,413	\$ 445,453

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 9.63% of the total expenditures.

Subagreements for Services	\$	78,961
Travel and Conferences	\$	23,029
Dues and Memberships	\$	54,770
Insurance	\$	102,450
Operations and Housekeeping Services	\$	206,600
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$	110,434
Transfers of Direct Costs	\$	-
Transfers of Direct Costs - Interfund	\$	-
Professional/Consulting Services and Operating Expenditures	\$	512,868
Communications	\$	<u>17,754</u>
	\$	1,106,866

Capital Outlay - Object 6000-6999

Total Expenditures	Unrestricted	Restricted
\$ 328,515	\$ 12,083	\$ 316,432

Services and Other Operating Expenditures account for expenses for land improvements, buildings, books and media for new school libraries, new and replacement equipment over \$5,000. It is 2.86% of the total expenditures.

Land	\$ -
Land Improvements	\$ 10,500
Buildings and Improvements of Buildings	\$ 274,919
Books and Media for New School Libraries	\$ -
Equipment	\$ 43,096
Equipment Replacement	\$ -
Lease Assets	\$ -
Subscription Assets	\$ -
	<u>\$ 328,515</u>

**Other Outgo, Indirect Cost, Transfers
- Object 7000-7999**

Total Expenditures	Unrestricted	Restricted
\$ 536,827	\$ 162,591	\$ 374,236

Other Outgo is to account for payments sent to Tuolumne County Office of Education and other districts for special education transportation costs and the SELPA payments for excess special education costs. Debt service payments for principal and interest for current debt (COP, GoBond). Transfer of Indirect Costs is to account for the transfer of restricted funds to unrestricted funds as approved by CDE. Transfer Out is to account for the transfer to Fund 13, Child Nutrition Fund. These categories together is 4.67% of the total expenditures.

Payments to Districts or Charter Schools	\$ 26,041
Payments to County Offices	\$ 373,680
Debt Service - Interest	\$ 48,106
Other Debt Service - Principal	\$ 89,000
	<u>\$ 536,827</u>

SONORA ELEMENTARY SCHOOL DISTRICT
2023-24 1st Interim
Adopted Budget vs 1st Interim

Description	2023-2024 1st Interim			2023-2024 2nd Interim			Difference		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue	\$ 8,116,278	\$ -	\$ 8,116,278	\$ 8,117,702	\$ -	\$ 8,117,702	0.02%	0.00%	0.02%
Federal Revenue	\$ 66,130	\$ 1,468,410	\$ 1,534,540	\$ 66,130	\$ 1,417,697	\$ 1,483,827	0.00%	-3.45%	-3.30%
State Revenue	\$ 243,768	\$ 1,275,484	\$ 1,519,252	\$ 144,474	\$ 1,369,628	\$ 1,514,102	-40.73%	7.38%	-0.34%
Local Revenue	\$ 206,810	\$ -	\$ 206,810	\$ 247,600	\$ -	\$ 247,600	19.72%	0.00%	19.72%
Total Revenues	\$ 8,632,985	\$ 2,743,895	\$ 11,376,880	\$ 8,575,906	\$ 2,787,326	\$ 11,363,232	-0.66%	1.58%	-0.12%
EXPENDITURES									
Certificated Salaries	\$ 3,244,413	\$ 1,174,700	\$ 4,419,113	\$ 3,043,025	\$ 1,148,698	\$ 4,191,723	-6.21%	-2.21%	-5.15%
Classified Salaries	\$ 1,226,053	\$ 551,849	\$ 1,777,902	\$ 1,221,153	\$ 553,208	\$ 1,774,361	-0.40%	0.25%	-0.20%
Benefits	\$ 1,782,003	\$ 1,123,125	\$ 2,905,128	\$ 1,669,754	\$ 1,136,190	\$ 2,805,943	-6.30%	1.16%	-3.41%
Books and Supplies	\$ 329,333	\$ 447,216	\$ 776,549	\$ 377,727	\$ 377,909	\$ 755,636	14.69%	-15.50%	-2.69%
Other Services & Oper. Exp	\$ 584,783	\$ 465,660	\$ 1,050,443	\$ 661,413	\$ 445,453	\$ 1,106,866	13.10%	-4.34%	5.37%
Capital Outlay	\$ -	\$ 158,651	\$ 158,651	\$ 12,083	\$ 316,432	\$ 328,515		99.45%	107.07%
Other Outgo	\$ 176,813	\$ 484,038	\$ 660,851	\$ 162,591	\$ 374,236	\$ 536,827	-8.04%	-22.68%	-18.77%
Transfer of Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Total Expenditures	\$ 7,343,398	\$ 4,405,240	\$ 11,748,638	\$ 7,147,746	\$ 4,352,126	\$ 11,499,872	-2.66%	-1.21%	-2.12%
Excess / (Deficiency)	\$ 1,289,588	\$ (1,661,346)	\$ (371,758)	\$ 1,428,160	\$ (1,564,800)	\$ (136,640)	10.75%	-5.81%	-63.24%
Contributions	\$ (1,723,382)	\$ 1,723,382	\$ -	\$ (1,555,639)	\$ 1,555,639	\$ -	-9.73%	-9.73%	0.00%
NET	\$ (433,794)	\$ 62,036	\$ (371,758)	\$ (127,479)	\$ (9,161)	\$ (136,640)	70.61%	-114.77%	63.24%
FUND BALANCE, RESERVES									
Beginning Balance	\$ 1,146,597	\$ 1,999,287	\$ 3,145,884	\$ 1,146,597	\$ 1,999,287	\$ 3,145,884			
Ending Balance	\$ 712,803	\$ 2,061,323	\$ 2,774,126	\$ 1,019,118	\$ 1,990,126	\$ 3,009,244	42.97%	-3.45%	8.48%
AVAILABLE RESERVES									
Restricted		\$ 2,061,323	\$ 2,061,323		\$ 1,990,126	\$ 1,990,126		-3.45%	-3.45%
Committed			\$ -			\$ -			
Assigned			\$ -			\$ -			
Reserve for Economic Uncertainties	\$ 712,803		\$ 712,803	\$ 1,019,118		\$ 1,019,118	42.97%		42.97%
Unassigned/Unappropriated			\$ -			\$ -			
Total - Fund Balance	\$ 712,803	\$ 2,061,323	\$ 2,774,126	\$ 1,019,118	\$ 1,990,126	\$ 3,009,244	42.97%	-3.45%	8.48%

Unassigned Reserve (including 4% REU)

6.07%

8.86%

2.79%

Budget Change Explanations (from 1st to 2nd Interim)

Total change in TOTAL REVENUE \$ 25,900

LCFF Sources changed by \$ 1,424

With Fall 1 and P1 reporting complete, we get a more accurate snapshot of the site enrollment, average daily attendance (ADA), and the unduplicated pupil count. With class size constraints, fewer inter-District transfers were accepted to the 2023-2024 than originally projected which resulted in lower enrollment than was reported in the Adopted of the Budget. Final LCFF entitlement is calculated off of P-2 ADA, so 2nd Interim calculators are a projection using all current data available at the time. Small adjustments will continue to be made to the LCFF calculator to accurately track changes to these student factors.

Federal Revenue changed by \$ (11,165)

2023-2024 apportionment letters have been released and allocations were updated to match those award letters. Title I allocation was \$31,910 lower than originally budgeted, Title II came in \$902 more than originally budgeted, and Title V was removed due to not being eligible for funding for the 2023-2024 school year.

Other State Revenue Changed by \$ 5,149.68

Adjustments were made for the 14.4% reduction for the Leading Recovery Emergency Block Grant. 2023-2024 apportionment letters have been released and allocations were updated to match those award letters. Expanded Learning Opportunities Program was \$21,344 less than originally budgeted, Special Education Early Intervention Preschool Grant was increased by \$32,349 and Mental Health Related Services Grant was increased by \$36,255.32. Additionally, Prop 28: Arts and Music in School Grant award letters were released and had an allocation of \$104,630 that was added to the budget. Reductions were made to account for one-time funds that were fully allocation in prior years.

Local Revenue Changed by \$ 40,790.58

The increase to local revenue is due to ongoing deposits made from current year donations and fundraisers. Additionally, due to current cash reserves, there was an increase to the projected interest.

Expenditure Change Explanations (from Adopted Budget to 1st Interim)

Total change in TOTAL EXPENDITURES \$ (211,537.12)

Certificated Salaries changed by \$ (227,390)

Decrease in certificated salaries is a result of the unfilled Band, Drama, and PE teacher vacancies and a certificated employee on a Leave of Absence being filled by a long-term substitute.

Classified Salaries changed by \$ (3,541.08)

Decrease in classified salaries is a result of closing an unfilled yard duty position.

Employee Benefits changed by \$ (99,185.03)

With the above mentioned decreased salaries, benefits are adjusted to match these reductions.

Books and Supplies changed by \$ (20,912.92)

1st Interim budget had planned for additional curriculum costs, with the curriculum purchasing window closed reduction in budget it to represent those savings.

Capital Outlay changed by \$ 56,423.40

Increase in capital outlay is due to the conclusion of the Outdoor Classroom, kitchen A/C replacement, new server, fencing project, and final installation of the new generator.

Other Outgo- Tranfers of Indirect Costs \$ (86,794.72)

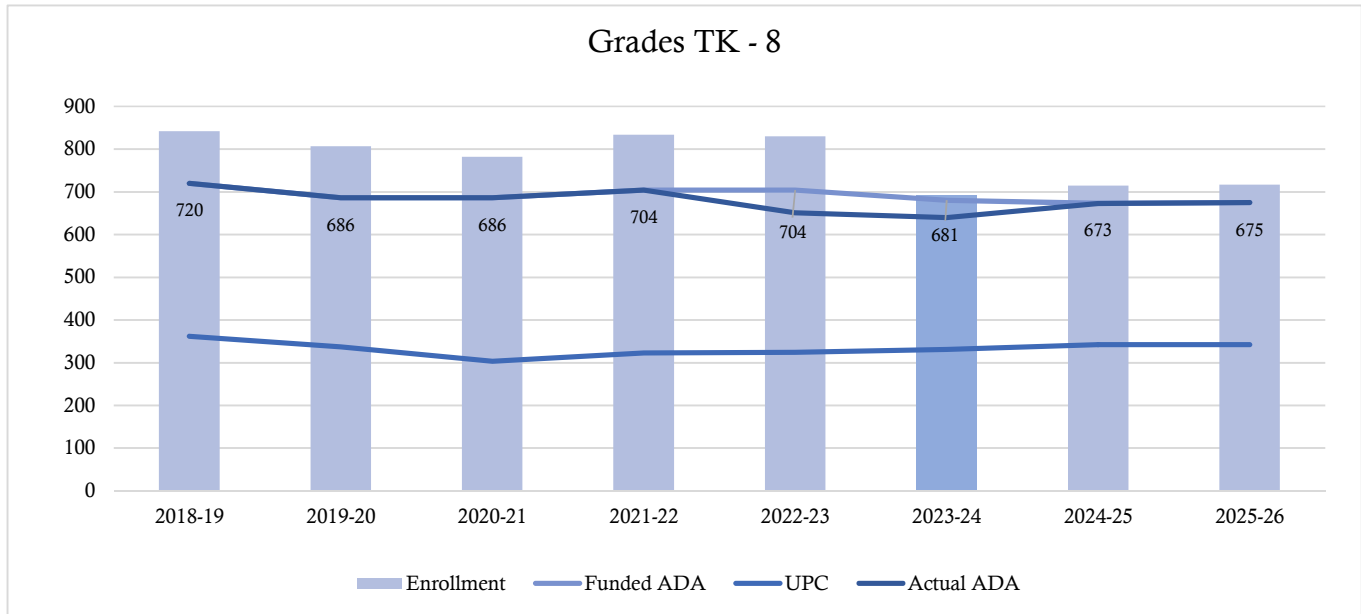
2nd interim projections for Special Education Transportation costs were reduced by \$4,252 and SELPA Excess Cost was also reduced by \$68,321. Review of the Master Agreement with TCSOS was reduced by \$28,824 from the original budget. Additional adjustments were made for prior year and P1 county served district ADA and will be adjusted again at close with P2 calculations.

Enrollment-ADA

The district had been in declining enrollment over the recent years, however it is projected to increase. The enrollment projections are based on the natural grade progression model. This model takes the total number of students in each grade and naturally progresses them to the following grade in the following year. Matriculation of the graduating eight grade class is taken into consideration and an estimate of incoming transitional kindergarteners and kindergarteners is estimated. The average survival ratio was also factored in, which is a percentage of how many students transition from one grade to the next in the following year and remain. This model does not factor in any current political, economic, or demographic matters.

Funded ADA which is either greater of current year, prior year or 3-prior year average.

Grades TK-8 Historical								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Enrollment	842	807	782	834	830	693	715	717
Funded ADA	720	686	686	704	704	681	673	675
UPC	362	337	303	323	324	331	342	342
Actual ADA	720	686	686	704	651	640	673	675
ADA %	85%	85%	88%	84%	78%	92%	94%	94%



Multi-Year Projections

The Multi-Year Projection, a required component of the Second Interim Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2023-2024 Second Interim Budget utilizes Tuolumne County Office of Education Common Message, Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator and Projection Pro. Enrollment and Average Daily Attendance is a major factor in multi-year projections.

2024-2025 Governor's Proposal for 2024-2025 State Budget

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

Major provisions impacting Sonora Elementary School District in the 2024-25 proposed budget are as follows:

- The funded COLA to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 0.76%. However, the LOA is projecting a 0 COLA for the 24-25 fiscal year.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget projects that Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028. The Governor's proposal does include a provision that might require schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss and represented in the LCAP.

Cost-of-Living (COLA)

The Governor's Budget estimates, and fully funds, a statutory COLA of 0.76% for the LCFF, which is lower than the LAO estimated in its November Fiscal Outlook report (1.26%). Both are significantly lower than the estimate of 3.94% from the 2023-24 Enacted Budget. While there are still two data points outstanding in order to calculate the final statutory COLA—one anticipated in a matter of weeks and the other at the end of April—time will tell whether the Administration or the LAO have a clearer crystal ball, it is very apparent that the statutory COLA will be closer to 0-1%.

The potential of an unfunded COLA for the 24-25 significantly impacts Sonora Elementary School. The COLA increases revenues from the prior year which helps cover the employee natural step costs. Without a COLA, there are no additional revenues to cover the average 2.5% natural step cost. Increasing employee costs without increasing revenue continues to grow the district's deficit spending and impact on the decreasing fund balance. Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). However, with prior year ADA continuing to be historically low, the ADA recovery provides little relief. Continuing historically low 90% ADA will additionally impact revenues.

MYP Assumptions

The following are the projections and assumptions:

	2023-2024	2024-2025	2025-2026
Step – Certificated	1.70%	1.70%	1.70%
Step - Classified	2.00%	2.00%	2.00%
H&W Cap	Actual	Actual	Actual
Augmented COLA to LCFF	8.13%	0.76%	2.73%
Increase to LCFF Base	0.00%	0.00%	0.00%
Lottery Revenue – Unrestricted	\$ 170	\$ 170	\$ 170
Lottery Revenue – Restricted	\$ 67	\$ 67	\$ 67
CalSTRS Employer Rates	19.10%	19.10%	19.10%
CalPERS Employer Rates	26.68%	27.70%	28.30%
Unemployment Insurance Rate	0.05%	0.05%	5.00%
LCFF Unduplicated %	47.76%	47.83%	47.70%
Interest Rate	2.00%	2.00%	2.00%
SELPA	Actual	8.0%	8.0%
Property Taxes (County Auditor-Controller projections)	Actual	3.00%	3.00%

SONORA ELEMENTARY SCHOOL DISTRICT
2023-24 2nd Interim
General Fund Multiyear Projection

Description	2023-2024			2024-2025			2025-2026		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue	\$ 8,117,702	\$ -	\$ 8,117,702	\$ 8,105,528	\$ -	\$ 8,105,528	\$ 8,364,878	\$ -	\$ 8,364,878
Federal Revenue	\$ 66,130	\$ 1,417,697	\$ 1,483,827	\$ 66,130	\$ 369,178	\$ 435,308	\$ 66,130	\$ 369,178	\$ 435,308
State Revenue	\$ 144,474	\$ 1,369,628	\$ 1,514,102	\$ 144,474	\$ 1,067,382	\$ 1,211,856	\$ 144,474	\$ 1,067,382	\$ 1,211,856
Local Revenue	\$ 247,600	\$ -	\$ 247,600	\$ 112,684	\$ -	\$ 112,684	\$ 113,790	\$ -	\$ 113,790
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 8,575,906	\$ 2,787,326	\$ 11,363,232	\$ 8,428,816	\$ 1,436,560	\$ 9,865,376	\$ 8,689,272	\$ 1,436,560	\$ 10,125,832
EXPENDITURES									
Certificated Salaries	\$ 3,043,025	\$ 1,148,698	\$ 4,191,723	\$ 3,151,237	\$ 725,269	\$ 3,876,505	\$ 3,209,179	\$ 778,399	\$ 3,987,578
Classified Salaries	\$ 1,221,153	\$ 553,208	\$ 1,774,361	\$ 1,088,146	\$ 536,442	\$ 1,624,588	\$ 1,116,167	\$ 547,730	\$ 1,663,897
Benefits	\$ 1,669,754	\$ 1,136,190	\$ 2,805,943	\$ 1,604,401	\$ 524,371	\$ 2,128,773	\$ 1,628,310	\$ 529,410	\$ 2,157,720
Books and Supplies	\$ 377,727	\$ 377,909	\$ 755,636	\$ 377,727	\$ 326,909	\$ 704,636	\$ 377,727	\$ 326,909	\$ 704,636
Other Services & Oper. Exp	\$ 661,413	\$ 445,453	\$ 1,106,866	\$ 664,202	\$ 463,453	\$ 1,127,655	\$ 669,581	\$ 463,453	\$ 1,133,034
Capital Outlay	\$ 12,083	\$ 316,432	\$ 328,515	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Other Outgo	\$ 162,591	\$ 374,236	\$ 536,827	\$ 177,918	\$ 404,175	\$ 582,093	\$ 208,721	\$ 436,509	\$ 645,230
Transfer of Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,147,746	\$ 4,352,126	\$ 11,499,872	\$ 7,063,631	\$ 3,005,620	\$ 10,069,251	\$ 7,209,685	\$ 3,107,411	\$ 10,317,095
Excess / (Deficiency)	\$ 1,428,160	\$ (1,564,800)	\$ (136,640)	\$ 1,365,185	\$ (1,569,060)	\$ (203,875)	\$ 1,479,587	\$ (1,670,851)	\$ (191,264)
Contributions	\$ (1,555,639)	\$ 1,555,639	\$ -	\$ (1,602,308)	\$ 1,602,308	\$ -	\$ (1,650,377)	\$ 1,650,377	\$ -
NET	\$ (127,479)	\$ (9,161)	\$ (136,640)	\$ (237,123)	\$ 33,248	\$ (203,875)	\$ (170,791)	\$ (20,473)	\$ (191,264)
FUND BALANCE, RESERVES									
Beginning Balance	\$ 1,146,597	\$ 1,999,287	\$ 3,145,884	\$ 1,019,118	\$ 1,990,126	\$ 3,009,244	\$ 781,995	\$ 2,023,374	\$ 2,805,369
Ending Balance	\$ 1,019,118	\$ 1,990,126	\$ 3,009,244	\$ 781,995	\$ 2,023,374	\$ 2,805,369	\$ 611,204	\$ 2,002,901	\$ 2,614,106
AVAILABLE RESERVES									
Restricted		\$ 1,990,126	\$ 1,990,126		\$ 2,023,374	\$ 2,023,374		\$ 2,002,901	\$ 2,002,901
Committed		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Assigned		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Reserve for Economic Uncertainties	\$ 1,019,118	\$ -	\$ 1,019,118	\$ 781,995	\$ -	\$ 781,995	\$ 611,204	\$ -	\$ 611,204
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - Fund Balance	\$ 1,019,118	\$ 1,990,126	\$ 3,009,244	\$ 781,995	\$ 2,023,374	\$ 2,805,369	\$ 611,204	\$ 2,002,901	\$ 2,614,106

Unassigned Reserve (including 4% REU)

8.86%

7.77%

5.92%

SONORA ELEMENTARY SCHOOL DISTRICT
2023-2024 2nd Interim Report
One-Time Funds

Res	Program	Expiration	Award	Prior Year Expensed	2022-2023 EXPENSED	2023-2024 BUDGET	Remaining Funds	
3220	Coronavirus Relief Fund (CR Fund)	5/31/2021	\$ 326,983	\$ 326,983			\$ -	
3210	ESSER I	9/30/2022	\$ 292,323	\$ 292,323			\$ -	
3215	Governor's Emergency Education Relief - GEER	9/30/2022	\$ 36,801	\$ 36,801			\$ -	
3212	ESSER II	9/30/2023	\$ 1,157,627	\$ 910,417	\$ 247,210		\$ -	
3213	ESSER III - 80%	9/30/2024	\$ 2,081,822	\$ 348,537	\$ 1,042,426	\$ 690,859	\$ -	Expires 23-24
3214	ESSER III - 20% (1) - Learning Loss	9/30/2024	\$ 520,456	\$ 5,454	\$ 217,429	\$ 297,573	\$ -	Expires 23-24
3216	ESSER II - STATE RESERVE	9/30/2023	\$ 67,676	\$ -	\$ 67,676		\$ -	
3217	GEER II	9/30/2023	\$ 15,532	\$ -	\$ 15,532		\$ -	
3218	ESSER III - STATE RESERVE	9/30/2024	\$ 44,117	\$ -	\$ -	\$ 44,117	\$ -	Expires 23-24
3219	ESSER III - LEARNING LOSS	9/30/2024	\$ 76,050	\$ -	\$ -	\$ 76,050	\$ -	Expires 23-24
7420	State learning Loss Mitigation Funds	6/30/2021	\$ 56,221	\$ 56,221			\$ -	
7422	In-Person Instruction Grant (IPI)	9/30/2024	\$ 243,029	\$ 148,691	\$ 94,338		\$ -	
7425	Expanded Learning Opportunities Grant (ELO)	9/30/2024	\$ 212,293	\$ 198,559	\$ 13,734		\$ -	
7426	Expanded Learning Opportunities Grant (ELO) - Para	9/30/2024	\$ 43,963	\$ 43,963			\$ -	
6266	Educator Effectiveness	6/30/2026	\$ 154,829	\$ -	\$ 39,656	\$ 16,559	\$ 98,614	
6762	Art, Music, Instructional Material Grant	6/30/2026	\$ 427,954	\$ -	\$ 118,423		\$ 309,531	
7435	Learning Recovery Emergency Funds	6/30/2028	\$ 590,251	\$ -	\$ 73,107	\$ 194,652	\$ 322,490.81	
All Funds Total			\$ 6,347,927	\$ 2,367,949	\$ 1,929,532	\$ 1,319,810	\$ 730,636	

*14.4% reduction

SONORA ELEMENTARY SCHOOL DISTRICT
2023-2024 1ST INTERIM
Cash Flow Worksheet

Description	July	August	September	October	November	December	January	February	March	April	May	June	Total
BEGINNING CASH	\$ 3,373,846	\$ 3,079,726	\$ 2,398,454	\$ 2,247,375	\$ 2,337,921	\$ 2,051,775	\$ 3,405,703	\$ 3,027,768	\$ 3,071,015	\$ 3,744,882	\$ 3,881,446	\$ 3,913,099	
RECEIPTS													
LCFF Sources													
State Aid	\$ 178,018	\$ 178,018	\$ 686,816	\$ 320,432	\$ 320,432	\$ 686,816	\$ 335,122	\$ 298,957	\$ 320,432	\$ 686,816	\$ 335,122	\$ 113,444	\$ 4,460,425
Property Tax	\$ -	\$ -	\$ 70,600	\$ -	\$ 289,987	\$ 1,395,952	\$ 9,177	\$ -	\$ 789,987	\$ 289,987	\$ 521,600	\$ 289,987	\$ 3,657,277
Federal Revenue	\$ -	\$ -	\$ -	\$ 217,127	\$ -	\$ 2,746	\$ 145,292	\$ 382,206	\$ 217,127	\$ 145,292	\$ 156,910	\$ 217,127	\$ 1,483,827
Other State Revenue	\$ 30,709	\$ 26,459	\$ 47,627	\$ 371,872	\$ 72,139	\$ 47,627	\$ 100,588	\$ 70,560	\$ 371,872	\$ 47,627	\$ 100,588	\$ 226,434	\$ 1,514,102
Other Local Revenue	\$ 567	\$ 3,121	\$ 26,780	\$ 9,607	\$ (677)	\$ 21,635	\$ 11,738	\$ 149,328	\$ 9,607	\$ 2,000	\$ 2,000	\$ 11,894	\$ 247,600
Interfund Transfers in													\$ -
All Other Financing Sources													\$ -
RECEIPTS	\$ 209,294	\$ 207,598	\$ 831,823	\$ 919,038	\$ 681,881	\$ 2,154,776	\$ 601,917	\$ 901,051	\$ 1,709,025	\$ 1,171,722	\$ 1,116,220	\$ 858,887	\$ 11,363,232
DISBURSEMENTS													
Certificated Salaries	\$ 44,904	\$ 393,819	\$ 357,496	\$ 360,661	\$ 373,529	\$ 365,753	\$ 358,164	\$ 367,948	\$ 392,362	\$ 392,362	\$ 392,362	\$ 392,362	\$ 4,191,723
Classified Salaries	\$ 69,015	\$ 158,062	\$ 147,176	\$ 149,621	\$ 169,326	\$ 144,297	\$ 142,940	\$ 147,513	\$ 161,603	\$ 161,603	\$ 161,603	\$ 161,603	\$ 1,774,361
Employee Benefits	\$ 110,789	\$ 192,594	\$ 189,655	\$ 187,826	\$ 195,036	\$ 187,229	\$ 183,573	\$ 187,661	\$ 342,895	\$ 342,895	\$ 342,895	\$ 342,895	\$ 2,805,943
Books and Supplies	\$ 9,040	\$ 24,050	\$ 88,908	\$ 173,041	\$ 21,257	\$ 133,631	\$ 25,880	\$ 26,965	\$ 63,216	\$ 63,216	\$ 63,216	\$ 63,216	\$ 755,636
Services	\$ 56,486	\$ 126,207	\$ 101,464	\$ 128,000	\$ 131,974	\$ 15,847	\$ 97,089	\$ 149,473	\$ 75,081	\$ 75,081	\$ 75,081	\$ 75,081	\$ 1,106,866
Capital Outlay	\$ -	\$ 7,228	\$ 157,011	\$ -	\$ 14,208	\$ 4,500	\$ 145,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,515
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,818	\$ -	\$ -	\$ -	\$ -	\$ 402,740	\$ 436,558
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ 50,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,410	\$ -	\$ 100,269
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS	\$ 290,234	\$ 901,961	\$ 1,041,709	\$ 999,149	\$ 956,189	\$ 851,257	\$ 987,032	\$ 879,560	\$ 1,035,158	\$ 1,035,158	\$ 1,084,568	\$ 1,437,898	\$ 11,499,872
BALANCE SHEET	\$ (80,940)	\$ (694,363)	\$ (209,886)	\$ (80,111)	\$ (274,308)	\$ 1,303,519	\$ (385,115)	\$ 21,491	\$ 673,867	\$ 136,564	\$ 31,653	\$ (579,011)	
<i>Assets and Deferred Outflows</i>													
Cash Not In Treasury													\$ -
Accounts Receivable	\$ 49,200	\$ 567	\$ 25,840	\$ 447,820	\$ (301)	\$ 15,847	\$ (361)	\$ 923					\$ 539,536
Due From Other Funds													\$ -
Stores													\$ -
Prepaid Expenditures													\$ -
Other Current Assets													\$ -
Lease Receivable													\$ -
Deferred Outflows of Resources													\$ -
SUBTOTAL	\$ 49,200	\$ 567	\$ 25,840	\$ 447,820	\$ (301)	\$ 15,847	\$ (361)	\$ 923	\$ -	\$ -	\$ -	\$ -	\$ 539,536
<i>Liabilities and Deferred Inflows</i>													
Accounts Payable	\$ 262,380	\$ (12,524)	\$ (32,966)	\$ (42,948)	\$ 11,538	\$ (34,562)	\$ (7,541)	\$ (20,833)					\$ 122,544
Due To Other Funds													\$ -
Current Loans													\$ -
Unearned Revenues				\$ 320,110									\$ 320,110
Deferred Inflows of Resources													\$ -
SUBTOTAL	\$ 262,380	\$ (12,524)	\$ (32,966)	\$ 277,162	\$ 11,538	\$ (34,562)	\$ (7,541)	\$ (20,833)	\$ -	\$ -	\$ -	\$ -	\$ 442,654
Nonoperating													
Suspense Clearing													
BALANCE SHEET	\$ (213,180)	\$ 13,091	\$ 58,806	\$ 170,658	\$ (11,838)	\$ 50,409	\$ 7,180	\$ 21,756	\$ -	\$ -	\$ -	\$ -	\$ 96,882
NET	\$ (294,120)	\$ (681,272)	\$ (151,080)	\$ 90,547	\$ (286,146)	\$ 1,353,928	\$ (377,935)	\$ 43,247	\$ 673,867	\$ 136,564	\$ 31,653	\$ (579,011)	\$ (39,758)
ENDING CASH	\$ 3,079,726	\$ 2,398,454	\$ 2,247,375	\$ 2,337,921	\$ 2,051,775	\$ 3,405,703	\$ 3,027,768	\$ 3,071,015	\$ 3,744,882	\$ 3,881,446	\$ 3,913,099	\$ 3,334,088	\$ 3,334,088

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Stephanie Shatto Telephone: 209-532-5491
Title: Chief Business Official E-mail: sshatto@sesk12.org

Criteria and Standards Review Summary

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	670.00	670.00	639.98	680.52	10.52	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	670.00	670.00	639.98	680.52	10.52	2.0%
5. District Funded County Program ADA						
a. County Community Schools	2.75	2.75	.66	.66	(2.09)	-76.0%
b. Special Education-Special Day Class	1.39	1.39	.80	.80	(.59)	-42.0%
c. Special Education-NPS/LCI	1.00	1.00	0.00	0.00	(1.00)	-100.0%
d. Special Education Extended Year	.12	.12	.06	.06	(.06)	-50.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.26	5.26	1.52	1.52	(3.74)	-71.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	675.26	675.26	641.50	682.04	6.78	1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	0.0%
2) Federal Revenue		8100-8299	66,130.00	66,130.00	2,328.13	66,130.00	0.00	0.0%
3) Other State Revenue		8300-8599	125,899.00	243,767.75	105,357.00	144,473.75	(99,294.00)	-40.7%
4) Other Local Revenue		8600-8799	48,000.00	206,809.73	72,769.44	247,600.31	40,790.58	19.7%
5) TOTAL, REVENUES			8,409,983.00	8,632,985.48	4,651,826.38	8,575,906.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,292,873.00	3,244,413.09	1,559,345.31	3,043,025.25	201,387.84	6.2%
2) Classified Salaries		2000-2999	1,175,240.00	1,226,053.40	660,540.92	1,221,153.40	4,900.00	0.4%
3) Employee Benefits		3000-3999	2,690,884.00	1,782,003.10	869,460.97	1,669,753.60	112,249.50	6.3%
4) Books and Supplies		4000-4999	245,580.42	329,332.90	194,958.69	377,727.22	(48,394.32)	-14.7%
5) Services and Other Operating Expenditures		5000-5999	568,283.00	584,782.68	440,792.62	661,412.76	(76,630.08)	-13.1%
6) Capital Outlay		6000-6999	6,000.00	0.00	12,083.00	12,083.00	(12,083.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	170,269.00	176,812.77	84,677.59	162,591.05	14,221.72	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,149,129.42	7,343,397.94	3,821,859.10	7,147,746.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,260,853.58	1,289,587.54	829,967.28	1,428,159.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,396,322.00)	(1,723,381.83)	0.00	(1,555,638.85)	167,742.98	-9.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,396,322.00)	(1,723,381.83)	0.00	(1,555,638.85)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,468.42)	(433,794.29)	829,967.28	(127,479.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,146,597.28	1,146,597.28		1,146,597.28	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)			1,146,597.28	1,146,597.28		1,146,597.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,597.28	1,146,597.28		1,146,597.28		
2) Ending Balance, June 30 (E + F1e)			1,011,128.86	712,802.99		1,019,118.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	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	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,011,128.86	712,802.99		1,019,118.25		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,523,019.00	3,505,754.00	1,999,646.55	3,541,484.00	35,730.00	1.0%
Education Protection Account State Aid - Current Year		8012	1,264,689.00	953,257.00	732,768.00	945,699.00	(7,558.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	(26,758.00)	(26,758.00)	(26,758.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	25,450.00	24,752.00	11,642.17	24,752.00	0.00	0.0%
Timber Yield Tax		8022	374.00	253.00	263.04	263.04	10.04	4.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,669,829.00	2,993,115.00	1,649,091.07	2,993,115.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,439.00	73,769.00	70,697.26	73,769.00	0.00	0.0%
Prior Years' Taxes		8043	1,200.00	720.00	0.00	720.00	0.00	0.0%
Supplemental Taxes		8044	180,570.00	107,859.00	34,021.72	107,859.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	467,384.00	456,799.00	0.00	456,799.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	56,130.00	56,130.00	0.00	56,130.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	2,328.13	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,130.00	66,130.00	2,328.13	66,130.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	22,449.00	24,512.00	24,512.00	24,512.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	103,450.00	119,961.75	80,845.00	119,961.75	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	99,294.00	0.00	0.00	(99,294.00)	-100.0%
TOTAL, OTHER STATE REVENUE			125,899.00	243,767.75	105,357.00	144,473.75	(99,294.00)	-40.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	30,000.00	42,084.39	54,195.00	24,195.00	80.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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 Local Revenue		8699	33,000.00	176,809.73	30,685.05	193,405.31	16,595.58	9.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,000.00	206,809.73	72,769.44	247,600.31	40,790.58	19.7%
TOTAL, REVENUES			8,409,983.00	8,632,985.48	4,651,826.38	8,575,906.10	(57,079.38)	-0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,932,318.00	2,926,772.34	1,360,899.37	2,698,384.50	228,387.84	7.8%
Certificated Pupil Support Salaries		1200	63,111.00	13,946.08	21,290.71	40,946.08	(27,000.00)	-193.6%
Certificated Supervisors' and Administrators' Salaries		1300	297,444.00	303,694.67	177,155.23	303,694.67	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,292,873.00	3,244,413.09	1,559,345.31	3,043,025.25	201,387.84	6.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	223,847.00	146,498.46	84,926.94	146,498.46	0.00	0.0%
Classified Support Salaries		2200	310,869.00	308,697.01	163,115.33	320,697.01	(12,000.00)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	203,598.00	216,485.96	127,870.52	216,485.96	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,863.00	397,498.98	206,809.43	397,498.98	0.00	0.0%
Other Classified Salaries		2900	85,063.00	156,872.99	77,818.70	139,972.99	16,900.00	10.8%
TOTAL, CLASSIFIED SALARIES			1,175,240.00	1,226,053.40	660,540.92	1,221,153.40	4,900.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,367,653.00	575,578.31	296,509.30	532,096.26	43,482.05	7.6%
PERS		3201-3202	279,012.00	302,310.85	159,911.64	302,330.85	(20.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	298,186.00	133,099.89	69,356.99	132,558.58	541.31	0.4%
Health and Welfare Benefits		3401-3402	469,414.00	646,710.85	275,577.95	577,889.56	68,821.29	10.6%
Unemployment Insurance		3501-3502	140,059.00	2,014.63	1,559.28	1,935.61	79.02	3.9%
Workers' Compensation		3601-3602	76,060.00	97,220.06	49,849.10	93,101.85	4,118.21	4.2%
OPEB, Allocated		3701-3702	60,500.00	25,068.51	16,696.71	29,840.89	(4,772.38)	-19.0%
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			2,690,884.00	1,782,003.10	869,460.97	1,669,753.60	112,249.50	6.3%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	32,500.00	31,365.79	31,365.79	1,134.21	3.5%
Books and Other Reference Materials		4200	26,500.00	20,400.00	17,315.08	22,218.94	(1,818.94)	-8.9%
Materials and Supplies		4300	205,180.42	249,842.01	132,570.21	297,682.94	(47,840.93)	-19.1%
Noncapitalized Equipment		4400	13,900.00	25,590.89	12,732.19	25,459.55	131.34	0.5%
Food		4700	0.00	1,000.00	975.42	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			245,580.42	329,332.90	194,958.69	377,727.22	(48,394.32)	-14.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	2,833.33	2,833.33	2,833.33	0.00	0.0%
Travel and Conferences		5200	26,904.00	13,793.43	(491.78)	985.59	12,807.84	92.9%
Dues and Memberships		5300	7,200.00	8,637.89	9,977.89	9,977.89	(1,340.00)	-15.5%
Insurance		5400-5450	102,439.00	102,450.00	102,450.00	102,450.00	0.00	0.0%
Operations and Housekeeping Services		5500	183,000.00	197,000.00	109,444.42	198,600.00	(1,600.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,000.00	79,763.74	59,687.05	96,463.74	(16,700.00)	-20.9%
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	114,700.00	165,158.36	150,453.06	234,743.36	(69,585.00)	-42.1%
Communications		5900	17,040.00	15,145.93	6,438.65	15,358.85	(212.92)	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			568,283.00	584,782.68	440,792.62	661,412.76	(76,630.08)	-13.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	0.00	12,083.00	12,083.00	(12,083.00)	New
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			6,000.00	0.00	12,083.00	12,083.00	(12,083.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	70,000.00	33,818.19	25,485.28	44,514.72	63.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,269.00	17,812.77	17,359.40	48,105.77	(30,293.00)	-170.1%
Other Debt Service - Principal		7439	89,000.00	89,000.00	33,500.00	89,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			170,269.00	176,812.77	84,677.59	162,591.05	14,221.72	8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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			7,149,129.42	7,343,397.94	3,821,859.10	7,147,746.28	195,651.66	2.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,396,322.00)	(1,723,381.83)	0.00	(1,555,638.85)	167,742.98	-9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,396,322.00)	(1,723,381.83)	0.00	(1,555,638.85)	167,742.98	-9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,396,322.00)	(1,723,381.83)	0.00	(1,555,638.85)	167,742.98	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,950,165.00	1,428,862.45	416,837.10	1,417,697.41	(11,165.04)	-0.8%
3) Other State Revenue		8300-8599	1,109,130.00	1,275,484.15	591,663.57	1,369,628.47	94,144.32	7.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,059,295.00	2,704,346.60	1,008,500.67	2,787,325.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	971,900.00	1,174,700.33	694,981.17	1,148,698.05	26,002.28	2.2%
2) Classified Salaries		2000-2999	468,406.00	551,848.81	319,896.13	553,207.73	(1,358.92)	-0.2%
3) Employee Benefits		3000-3999	978,385.00	1,123,125.08	377,242.09	1,136,189.55	(13,064.47)	-1.2%
4) Books and Supplies		4000-4999	511,398.00	447,216.34	280,848.40	377,909.10	69,307.24	15.5%
5) Services and Other Operating Expenditures		5000-5999	465,324.00	465,660.11	216,273.45	445,453.43	20,206.68	4.3%
6) Capital Outlay		6000-6999	550,000.00	158,651.49	316,431.84	316,431.84	(157,780.35)	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	484,038.00	446,809.00	0.00	374,236.00	72,573.00	16.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,429,451.00	4,368,011.16	2,205,673.08	4,352,125.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,370,156.00)	(1,663,664.56)	(1,197,172.41)	(1,564,799.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,396,322.00	1,723,381.83	0.00	1,555,638.85	(167,742.98)	-9.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,396,322.00	1,723,381.83	0.00	1,555,638.85		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,166.00	59,717.27	(1,197,172.41)	(9,160.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,999,287.18	1,999,287.18		1,999,287.18	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)			1,999,287.18	1,999,287.18		1,999,287.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,999,287.18	1,999,287.18		1,999,287.18		
2) Ending Balance, June 30 (E + F1e)			2,025,453.18	2,059,004.45		1,990,126.21		
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) Restricted		9740	2,048,968.02	2,059,004.45		1,990,126.21		
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	(23,514.84)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	318,743.00	279,195.00	171,036.03	286,833.00	7,638.00	2.7%
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	35,000.00	50,092.00	12,011.00	50,994.00	902.00	1.8%
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, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	58,059.00	67,054.49	9,891.26	47,349.45	(19,705.04)	-29.4%
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	1,538,363.00	1,032,520.96	223,898.81	1,032,520.96	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,950,165.00	1,428,862.45	416,837.10	1,417,697.41	(11,165.04)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	40,000.00	48,798.00	30,026.80	48,798.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,069,130.00	1,226,686.15	561,636.77	1,320,830.47	94,144.32	7.7%
TOTAL, OTHER STATE REVENUE			1,109,130.00	1,275,484.15	591,663.57	1,369,628.47	94,144.32	7.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			3,059,295.00	2,704,346.60	1,008,500.67	2,787,325.88	82,979.28	3.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	686,121.00	852,088.39	477,926.61	827,716.29	24,372.10	2.9%
Certificated Pupil Support Salaries		1200	73,524.00	108,857.40	70,478.78	107,227.22	1,630.18	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	212,255.00	213,754.54	146,575.78	213,754.54	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			971,900.00	1,174,700.33	694,981.17	1,148,698.05	26,002.28	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	468,406.00	454,858.93	259,920.45	454,519.57	339.36	0.1%
Classified Support Salaries		2200	0.00	58,965.14	35,876.59	58,965.14	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	3,200.00	3,200.00	3,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	34,824.74	20,899.09	34,123.02	701.72	2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	2,400.00	(2,400.00)	New
TOTAL, CLASSIFIED SALARIES			468,406.00	551,848.81	319,896.13	553,207.73	(1,358.92)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	507,322.00	563,827.33	130,486.78	569,892.17	(6,064.84)	-1.1%
PERS		3201-3202	192,752.00	139,147.37	75,291.73	139,697.15	(549.78)	-0.4%
OASDI/Medicare/Alternative		3301-3302	71,064.00	60,046.68	32,390.05	59,539.14	507.54	0.8%
Health and Welfare Benefits		3401-3402	153,185.00	318,921.36	115,903.64	325,200.47	(6,279.11)	-2.0%
Unemployment Insurance		3501-3502	22,636.00	1,783.50	507.81	1,820.57	(37.07)	-2.1%
Workers' Compensation		3601-3602	31,426.00	39,398.84	22,662.08	40,040.05	(641.21)	-1.6%
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			978,385.00	1,123,125.08	377,242.09	1,136,189.55	(13,064.47)	-1.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	251,000.00	278,690.44	220,491.65	216,570.11	62,120.33	22.3%
Books and Other Reference Materials		4200	17,139.00	25,930.38	16,254.08	29,587.48	(3,657.10)	-14.1%
Materials and Supplies		4300	223,259.00	100,210.05	19,077.30	90,686.59	9,523.46	9.5%
Noncapitalized Equipment		4400	20,000.00	32,385.47	23,083.62	30,064.92	2,320.55	7.2%
Food		4700	0.00	10,000.00	1,941.75	11,000.00	(1,000.00)	-10.0%
TOTAL, BOOKS AND SUPPLIES			511,398.00	447,216.34	280,848.40	377,909.10	69,307.24	15.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	47,139.00	47,139.00	0.00	76,127.30	(28,988.30)	-61.5%
Travel and Conferences		5200	55,120.00	46,721.32	16,605.88	22,043.46	24,677.86	52.8%
Dues and Memberships		5300	24,100.00	47,607.50	44,792.50	44,792.50	2,815.00	5.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	3,975.00	3,975.00	8,000.00	(4,025.00)	-101.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	12,670.48	6,841.98	13,970.48	(1,300.00)	-10.3%
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	338,965.00	307,546.81	141,779.58	278,124.72	29,422.09	9.6%
Communications		5900	0.00	0.00	2,278.51	2,394.97	(2,394.97)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			465,324.00	465,660.11	216,273.45	445,453.43	20,206.68	4.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	0.00	10,500.00	10,500.00	(10,500.00)	New
Buildings and Improvements of Buildings		6200	500,000.00	148,983.72	274,919.01	274,919.01	(125,935.29)	-84.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,667.77	31,012.83	31,012.83	(21,345.06)	-220.8%
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			550,000.00	158,651.49	316,431.84	316,431.84	(157,780.35)	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	55,822.00	30,293.00	0.00	26,041.00	4,252.00	14.0%
Payments to County Offices		7142	428,216.00	416,516.00	0.00	348,195.00	68,321.00	16.4%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		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%
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)			484,038.00	446,809.00	0.00	374,236.00	72,573.00	16.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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			4,429,451.00	4,368,011.16	2,205,673.08	4,352,125.70	15,885.46	0.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,396,322.00	1,723,381.83	0.00	1,555,638.85	(167,742.98)	-9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,396,322.00	1,723,381.83	0.00	1,555,638.85	(167,742.98)	-9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,396,322.00	1,723,381.83	0.00	1,555,638.85	167,742.98	9.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	0.0%
2) Federal Revenue		8100-8299	2,016,295.00	1,494,992.45	419,165.23	1,483,827.41	(11,165.04)	-0.7%
3) Other State Revenue		8300-8599	1,235,029.00	1,519,251.90	697,020.57	1,514,102.22	(5,149.68)	-0.3%
4) Other Local Revenue		8600-8799	48,000.00	206,809.73	72,769.44	247,600.31	40,790.58	19.7%
5) TOTAL, REVENUES			11,469,278.00	11,337,332.08	5,660,327.05	11,363,231.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,264,773.00	4,419,113.42	2,254,326.48	4,191,723.30	227,390.12	5.1%
2) Classified Salaries		2000-2999	1,643,646.00	1,777,902.21	980,437.05	1,774,361.13	3,541.08	0.2%
3) Employee Benefits		3000-3999	3,669,269.00	2,905,128.18	1,246,703.06	2,805,943.15	99,185.03	3.4%
4) Books and Supplies		4000-4999	756,978.42	776,549.24	475,807.09	755,636.32	20,912.92	2.7%
5) Services and Other Operating Expenditures		5000-5999	1,033,607.00	1,050,442.79	657,066.07	1,106,866.19	(56,423.40)	-5.4%
6) Capital Outlay		6000-6999	556,000.00	158,651.49	328,514.84	328,514.84	(169,863.35)	-107.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	654,307.00	623,621.77	84,677.59	536,827.05	86,794.72	13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,578,580.42	11,711,409.10	6,027,532.18	11,499,871.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,302.42)	(374,077.02)	(367,205.13)	(136,640.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,302.42)	(374,077.02)	(367,205.13)	(136,640.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,145,884.46	3,145,884.46		3,145,884.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,145,884.46	3,145,884.46		3,145,884.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,145,884.46	3,145,884.46		3,145,884.46		
2) Ending Balance, June 30 (E + F1e)			3,036,582.04	2,771,807.44		3,009,244.46		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,048,968.02	2,059,004.45		1,990,126.21		
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	1,011,128.86	712,802.99		1,019,118.25		
Unassigned/Unappropriated Amount		9790	(23,514.84)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,523,019.00	3,505,754.00	1,999,646.55	3,541,484.00	35,730.00	1.0%
Education Protection Account State Aid - Current Year		8012	1,264,689.00	953,257.00	732,768.00	945,699.00	(7,558.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	(26,758.00)	(26,758.00)	(26,758.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	25,450.00	24,752.00	11,642.17	24,752.00	0.00	0.0%
Timber Yield Tax		8022	374.00	253.00	263.04	263.04	10.04	4.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,669,829.00	2,993,115.00	1,649,091.07	2,993,115.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,439.00	73,769.00	70,697.26	73,769.00	0.00	0.0%
Prior Years' Taxes		8043	1,200.00	720.00	0.00	720.00	0.00	0.0%
Supplemental Taxes		8044	180,570.00	107,859.00	34,021.72	107,859.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	467,384.00	456,799.00	0.00	456,799.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,169,954.00	8,116,278.00	4,471,371.81	8,117,702.04	1,424.04	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Forest Reserve Funds		8260	56,130.00	56,130.00	0.00	56,130.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	318,743.00	279,195.00	171,036.03	286,833.00	7,638.00	2.7%
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	35,000.00	50,092.00	12,011.00	50,994.00	902.00	1.8%
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, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	58,059.00	67,054.49	9,891.26	47,349.45	(19,705.04)	-29.4%
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	1,548,363.00	1,042,520.96	226,226.94	1,042,520.96	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,016,295.00	1,494,992.45	419,165.23	1,483,827.41	(11,165.04)	-0.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	22,449.00	24,512.00	24,512.00	24,512.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	143,450.00	168,759.75	110,871.80	168,759.75	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,069,130.00	1,325,980.15	561,636.77	1,320,830.47	(5,149.68)	-0.4%
TOTAL, OTHER STATE REVENUE			1,235,029.00	1,519,251.90	697,020.57	1,514,102.22	(5,149.68)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	30,000.00	42,084.39	54,195.00	24,195.00	80.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	33,000.00	176,809.73	30,685.05	193,405.31	16,595.58	9.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,000.00	206,809.73	72,769.44	247,600.31	40,790.58	19.7%
TOTAL, REVENUES			11,469,278.00	11,337,332.08	5,660,327.05	11,363,231.98	25,899.90	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,618,439.00	3,778,860.73	1,838,825.98	3,526,100.79	252,759.94	6.7%
Certificated Pupil Support Salaries		1200	136,635.00	122,803.48	91,769.49	148,173.30	(25,369.82)	-20.7%
Certificated Supervisors' and Administrators' Salaries		1300	509,699.00	517,449.21	323,731.01	517,449.21	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,264,773.00	4,419,113.42	2,254,326.48	4,191,723.30	227,390.12	5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	692,253.00	601,357.39	344,847.39	601,018.03	339.36	0.1%
Classified Support Salaries		2200	310,869.00	367,662.15	198,991.92	379,662.15	(12,000.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	203,598.00	219,685.96	131,070.52	219,685.96	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,863.00	432,323.72	227,708.52	431,622.00	701.72	0.2%
Other Classified Salaries		2900	85,063.00	156,872.99	77,818.70	142,372.99	14,500.00	9.2%
TOTAL, CLASSIFIED SALARIES			1,643,646.00	1,777,902.21	980,437.05	1,774,361.13	3,541.08	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,874,975.00	1,139,405.64	426,996.08	1,101,988.43	37,417.21	3.3%
PERS		3201-3202	471,764.00	441,458.22	235,203.37	442,028.00	(569.78)	-0.1%
OASDI/Medicare/Alternative		3301-3302	369,250.00	193,146.57	101,747.04	192,097.72	1,048.85	0.5%
Health and Welfare Benefits		3401-3402	622,599.00	965,632.21	391,481.59	903,090.03	62,542.18	6.5%
Unemployment Insurance		3501-3502	162,695.00	3,798.13	2,067.09	3,756.18	41.95	1.1%
Workers' Compensation		3601-3602	107,486.00	136,618.90	72,511.18	133,141.90	3,477.00	2.5%
OPEB, Allocated		3701-3702	60,500.00	25,068.51	16,696.71	29,840.89	(4,772.38)	-19.0%
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			3,669,269.00	2,905,128.18	1,246,703.06	2,805,943.15	99,185.03	3.4%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	251,000.00	311,190.44	251,857.44	247,935.90	63,254.54	20.3%
Books and Other Reference Materials		4200	43,639.00	46,330.38	33,569.16	51,806.42	(5,476.04)	-11.8%
Materials and Supplies		4300	428,439.42	350,052.06	151,647.51	388,369.53	(38,317.47)	-10.9%
Noncapitalized Equipment		4400	33,900.00	57,976.36	35,815.81	55,524.47	2,451.89	4.2%
Food		4700	0.00	11,000.00	2,917.17	12,000.00	(1,000.00)	-9.1%
TOTAL, BOOKS AND SUPPLIES			756,978.42	776,549.24	475,807.09	755,636.32	20,912.92	2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	47,139.00	49,972.33	2,833.33	78,960.63	(28,988.30)	-58.0%
Travel and Conferences		5200	82,024.00	60,514.75	16,114.10	23,029.05	37,485.70	61.9%
Dues and Memberships		5300	31,300.00	56,245.39	54,770.39	54,770.39	1,475.00	2.6%
Insurance		5400-5450	102,439.00	102,450.00	102,450.00	102,450.00	0.00	0.0%
Operations and Housekeeping Services		5500	183,000.00	200,975.00	113,419.42	206,600.00	(5,625.00)	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,000.00	92,434.22	66,529.03	110,434.22	(18,000.00)	-19.5%
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	453,665.00	472,705.17	292,232.64	512,868.08	(40,162.91)	-8.5%
Communications		5900	17,040.00	15,145.93	8,717.16	17,753.82	(2,607.89)	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,033,607.00	1,050,442.79	657,066.07	1,106,866.19	(56,423.40)	-5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	0.00	10,500.00	10,500.00	(10,500.00)	New
Buildings and Improvements of Buildings		6200	500,000.00	148,983.72	274,919.01	274,919.01	(125,935.29)	-84.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	9,667.77	43,095.83	43,095.83	(33,428.06)	-345.8%
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			556,000.00	158,651.49	328,514.84	328,514.84	(169,863.35)	-107.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	55,822.00	30,293.00	0.00	26,041.00	4,252.00	14.0%
Payments to County Offices		7142	498,216.00	486,516.00	33,818.19	373,680.28	112,835.72	23.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		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	11,269.00	17,812.77	17,359.40	48,105.77	(30,293.00)	-170.1%
Other Debt Service - Principal		7439	89,000.00	89,000.00	33,500.00	89,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			654,307.00	623,621.77	84,677.59	536,827.05	86,794.72	13.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			11,578,580.42	11,711,409.10	6,027,532.18	11,499,871.98	211,537.12	1.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	442,155.67
4035	ESSA: Title II, Part A, Supporting Effective Instruction	7,042.57
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	6,351.00
5810	Other Restricted Federal	614.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	113,630.72
6266	Educator Effectiveness, FY 2021-22	98,613.79
6300	Lottery: Instructional Materials	181,942.33
6546	Mental Health-Related Services	22,024.70
6547	Special Education Early Intervention Preschool Grant	32,349.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	294,334.10
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	21,752.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	147,070.00
7311	Classified School Employee Professional Development Block Grant	180.00
7435	Learning Recovery Emergency Block Grant	323,083.29
7690	On-Behalf Pension Contributions	46,245.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	252,738.04
Total, Restricted Balance		1,990,126.21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	227,467.37	120,465.46	227,467.37	0.00	0.0%
3) Other State Revenue		8300-8599	150,000.00	200,000.00	103,669.31	200,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	11,000.00	2,076.97	11,621.97	621.97	5.7%
5) TOTAL, REVENUES			561,000.00	438,467.37	226,211.74	439,089.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	143,247.00	152,267.83	89,165.76	152,267.83	0.00	0.0%
3) Employee Benefits		3000-3999	85,481.00	93,747.75	43,016.70	93,747.75	0.00	0.0%
4) Books and Supplies		4000-4999	167,000.00	201,933.46	108,702.51	226,935.21	(25,001.75)	-12.4%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	9,000.00	3,620.79	9,000.00	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			404,728.00	456,949.04	244,505.76	481,950.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,272.00	(18,481.67)	(18,294.02)	(42,861.45)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,272.00	(18,481.67)	(18,294.02)	(42,861.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,780.56	175,780.56		175,780.56	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)			175,780.56	175,780.56		175,780.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,780.56	175,780.56		175,780.56		
2) Ending Balance, June 30 (E + F1e)			332,052.56	157,298.89		132,919.11		
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	334,912.56	160,158.89		132,919.11		
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	(2,860.00)	(2,860.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	400,000.00	227,467.37	120,465.46	227,467.37	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			400,000.00	227,467.37	120,465.46	227,467.37	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	150,000.00	200,000.00	103,669.31	200,000.00	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			150,000.00	200,000.00	103,669.31	200,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	10,000.00	10,000.00	455.00	10,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,621.97	1,621.97	621.97	62.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	11,000.00	2,076.97	11,621.97	621.97	5.7%
TOTAL, REVENUES			561,000.00	438,467.37	226,211.74	439,089.34		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	89,249.00	97,773.88	55,970.48	97,773.88	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	53,998.00	54,493.95	33,195.28	54,493.95	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			143,247.00	152,267.83	89,165.76	152,267.83	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	32,939.00	40,143.08	22,502.62	40,143.08	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,435.00	11,434.31	5,705.29	11,434.31	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,600.00	38,437.50	12,765.21	38,437.50	0.00	0.0%
Unemployment Insurance		3501-3502	687.00	293.07	44.60	293.07	0.00	0.0%
Workers' Compensation		3601-3602	2,820.00	3,439.79	1,998.98	3,439.79	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,481.00	93,747.75	43,016.70	93,747.75	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	27,466.09	18,313.65	34,001.69	(6,535.60)	-23.8%
Noncapitalized Equipment		4400	7,000.00	7,000.00	14,406.56	24,466.15	(17,466.15)	-249.5%
Food		4700	140,000.00	167,467.37	75,982.30	168,467.37	(1,000.00)	-0.6%
TOTAL, BOOKS AND SUPPLIES			167,000.00	201,933.46	108,702.51	226,935.21	(25,001.75)	-12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	9,000.00	3,620.79	9,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	9,000.00	3,620.79	9,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			404,728.00	456,949.04	244,505.76	481,950.79		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	110,747.97
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	22,171.14
Total, Restricted Balance		132,919.11

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,113.80	2,209.14	2,209.14	1,095.34	98.3%
5) TOTAL, REVENUES			0.00	1,113.80	2,209.14	2,209.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,800.00	12,300.00	(12,300.00)	New
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	4,800.00	12,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,113.80	(2,590.86)	(10,090.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,113.80	(2,590.86)	(10,090.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,707.09	136,707.09		136,707.09	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)			136,707.09	136,707.09		136,707.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,707.09	136,707.09		136,707.09		
2) Ending Balance, June 30 (E + F1e)			136,707.09	137,820.89		126,616.23		
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	136,707.09	137,820.89		126,616.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,113.80	2,209.14	2,209.14	1,095.34	98.3%
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	1,113.80	2,209.14	2,209.14	1,095.34	98.3%
TOTAL, REVENUES			0.00	1,113.80	2,209.14	2,209.14		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	4,800.00	12,300.00	(12,300.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	4,800.00	12,300.00	(12,300.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	4,800.00	12,300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	5,480.81	10,994.49	10,994.49	5,513.68	100.6%
5) TOTAL, REVENUES			0.00	5,480.81	10,994.49	10,994.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	5,480.81	10,994.49	10,994.49		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,480.81	10,994.49	10,994.49		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	690,559.36	690,559.36		690,559.36	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)			690,559.36	690,559.36		690,559.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			690,559.36	690,559.36		690,559.36		
2) Ending Balance, June 30 (E + F1e)			690,559.36	696,040.17		701,553.85		
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	690,559.36	696,040.17		701,553.85		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	5,480.81	10,994.49	10,994.49	5,513.68	100.6%
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	5,480.81	10,994.49	10,994.49	5,513.68	100.6%
TOTAL, REVENUES			0.00	5,480.81	10,994.49	10,994.49		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	20,809.14	50,222.10	50,222.10	29,412.96	141.3%
5) TOTAL, REVENUES			0.00	20,809.14	50,222.10	50,222.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	11,306.25	11,306.25	11,306.25	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	186,344.93	186,344.93	204,158.82	(17,813.89)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	197,651.18	197,651.18	215,465.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(176,842.04)	(147,429.08)	(165,242.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(176,842.04)	(147,429.08)	(165,242.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	654,880.10	654,880.10		654,880.10	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)			654,880.10	654,880.10		654,880.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,880.10	654,880.10		654,880.10		
2) Ending Balance, June 30 (E + F1e)			654,880.10	478,038.06		489,637.13		
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	674,305.10	497,463.06		489,637.13		
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	(19,425.00)	(19,425.00)		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,801.81	8,742.90	8,742.90	3,941.09	82.1%
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	0.00	16,007.33	41,479.20	41,479.20	25,471.87	159.1%
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	20,809.14	50,222.10	50,222.10	29,412.96	141.3%
TOTAL, REVENUES			0.00	20,809.14	50,222.10	50,222.10		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	11,306.25	11,306.25	11,306.25	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	11,306.25	11,306.25	11,306.25	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	35,500.00	35,500.00	35,500.00	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	150,844.93	150,844.93	168,658.82	(17,813.89)	-11.8%
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	186,344.93	186,344.93	204,158.82	(17,813.89)	-9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		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	197,651.18	197,651.18	215,465.07		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	489,637.13
Total, Restricted Balance		489,637.13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	54,791.57	109,150.60	109,150.60	54,359.03	99.2%
5) TOTAL, REVENUES			0.00	54,791.57	109,150.60	109,150.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	127,426.70	192,089.25	461,080.00	(333,653.30)	-261.8%
6) Capital Outlay		6000-6999	0.00	0.00	50,100.00	5,100,000.00	(5,100,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	127,426.70	242,189.25	5,561,080.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(72,635.13)	(133,038.65)	(5,451,929.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(72,635.13)	(133,038.65)	(5,451,929.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,782,359.61	6,782,359.61		6,782,359.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,782,359.61	6,782,359.61		6,782,359.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,782,359.61	6,782,359.61		6,782,359.61		
2) Ending Balance, June 30 (E + F1e)			6,782,359.61	6,709,724.48		1,330,430.21		
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	6,782,359.61	6,709,724.48		1,330,430.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	0.00	54,791.57	109,150.60	109,150.60	54,359.03	99.2%
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	54,791.57	109,150.60	109,150.60	54,359.03	99.2%
TOTAL, REVENUES			0.00	54,791.57	109,150.60	109,150.60		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%	
BOOKS AND SUPPLIES									
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	127,426.70	192,089.25	461,080.00	(333,653.30)	-261.8%	
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	127,426.70	192,089.25	461,080.00	(333,653.30)	-261.8%	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	50,100.00	5,100,000.00	(5,100,000.00)	New	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	50,100.00	5,100,000.00	(5,100,000.00)	New	
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
		Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	127,426.70	242,189.25	5,561,080.00			
INTERFUND TRANSFERS									

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February								
A. BEGINNING CASH			3,373,846.00	3,079,726.00	2,398,455.00	2,247,374.00	2,337,921.00	2,051,774.00	3,405,702.00	3,027,767.16
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		178,018.00	178,018.00	686,816.00	320,432.00	320,432.00	686,816.00	335,122.00	298,957.00
Property Taxes	8020-8079		0.00	0.00	70,600.00	0.00	289,987.00	1,395,952.00	9,177.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	217,127.00	0.00	2,746.00	145,292.00	382,206.00
Other State Revenue	8300-8599		30,709.00	26,459.00	47,627.00	371,872.00	72,139.00	47,627.00	100,588.00	70,560.00
Other Local Revenue	8600-8799		567.00	3,121.00	26,780.00	9,607.00	(677.00)	21,635.00	11,738.00	149,328.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			209,294.00	207,598.00	831,823.00	919,038.00	681,881.00	2,154,776.00	601,917.00	901,051.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		44,904.00	393,819.00	357,496.00	360,661.00	373,529.00	365,753.00	358,164.00	367,948.00
Classified Salaries	2000-2999		69,015.00	158,062.00	147,176.00	149,621.00	169,326.00	144,297.00	142,940.00	147,513.00
Employee Benefits	3000-3999		110,789.00	192,594.00	189,655.00	187,826.00	195,036.00	187,229.00	183,573.00	187,661.00
Books and Supplies	4000-4999		9,040.00	24,050.00	88,908.00	173,041.00	21,257.00	133,631.00	25,880.00	26,965.00
Services	5000-5999		56,486.00	126,207.00	101,464.00	128,000.00	131,974.00	15,847.00	97,089.00	149,473.00
Capital Outlay	6000-6999		0.00	7,228.00	157,011.00	0.00	14,208.00	4,500.00	145,567.84	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	50,859.00	0.00	33,818.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			290,234.00	901,960.00	1,041,710.00	999,149.00	956,189.00	851,257.00	987,031.84	879,560.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	49,200.00	567.00	25,840.00	447,820.00	(301.00)	15,847.00	(361.00)	923.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	49,200.00	567.00	25,840.00	447,820.00	(301.00)	15,847.00	(361.00)	923.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	262,380.00	(12,524.00)	(32,966.00)	(42,948.00)	11,538.00	(34,562.00)	(7,541.00)	(20,833.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	320,110.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	262,380.00	(12,524.00)	(32,966.00)	277,162.00	11,538.00	(34,562.00)	(7,541.00)	(20,833.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(213,180.00)	13,091.00	58,806.00	170,658.00	(11,839.00)	50,409.00	7,180.00	21,756.00
E. NET INCREASE/DECREASE (B - C + D)			(294,120.00)	(681,271.00)	(151,081.00)	90,547.00	(286,147.00)	1,353,928.00	(377,934.84)	43,247.00
F. ENDING CASH (A + E)			3,079,726.00	2,398,455.00	2,247,374.00	2,337,921.00	2,051,774.00	3,405,702.00	3,027,767.16	3,071,014.16
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February							
A. BEGINNING CASH		3,071,014.16	3,744,882.16	3,881,447.16	3,913,100.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	320,432.00	686,816.00	335,122.00	113,444.00	0.00	0.00	4,460,425.00	4,460,425.00
Property Taxes	8020-8079	789,987.00	289,987.00	521,600.00	289,987.04	0.00	0.00	3,657,277.04	3,657,277.04
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	217,127.00	145,292.00	156,910.00	217,127.41	0.00	0.00	1,483,827.41	1,483,827.41
Other State Revenue	8300-8599	371,872.00	47,627.00	100,588.00	226,434.22	0.00	0.00	1,514,102.22	1,514,102.22
Other Local Revenue	8600-8799	9,607.00	2,000.00	2,000.00	11,894.31	0.00	0.00	247,600.31	247,600.31
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,709,025.00	1,171,722.00	1,116,220.00	858,886.98	0.00	0.00	11,363,231.98	11,363,231.98
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	392,362.00	392,362.00	392,362.00	392,363.30	0.00	0.00	4,191,723.30	4,191,723.30
Classified Salaries	2000-2999	161,603.00	161,603.00	161,603.00	161,602.13	0.00	0.00	1,774,361.13	1,774,361.13
Employee Benefits	3000-3999	342,895.00	342,895.00	342,895.00	342,895.15	0.00	0.00	2,805,943.15	2,805,943.15
Books and Supplies	4000-4999	63,216.00	63,216.00	63,216.00	63,216.32	0.00	0.00	755,636.32	755,636.32
Services	5000-5999	75,081.00	75,081.00	75,081.00	75,083.19	0.00	0.00	1,106,866.19	1,106,866.19
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	328,514.84	328,514.84
Other Outgo	7000-7499	0.00	0.00	49,410.05	402,740.00	0.00	0.00	536,827.05	536,827.05
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,035,157.00	1,035,157.00	1,084,567.05	1,437,900.09	0.00	0.00	11,499,871.98	11,499,871.98
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00		0.00	0.00	539,535.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	539,535.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00		0.00	122,544.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00		0.00	320,110.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	442,654.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	96,881.00	
E. NET INCREASE/DECREASE (B - C + D)		673,868.00	136,565.00	31,652.95	(579,013.11)	0.00	0.00	(39,759.00)	(136,640.00)
F. ENDING CASH (A + E)		3,744,882.16	3,881,447.16	3,913,100.11	3,334,087.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,334,087.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,334,087.00	3,334,087.00	3,334,087.00	3,334,087.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,334,087.00	

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,117,702.04	(.15%)	8,105,528.04	3.20%	8,364,878.04
2. Federal Revenues	8100-8299	66,130.00	0.00%	66,130.00	0.00%	66,130.00
3. Other State Revenues	8300-8599	144,473.75	0.00%	144,473.75	0.00%	144,473.75
4. Other Local Revenues	8600-8799	247,600.31	(54.49%)	112,684.21	.98%	113,789.78
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	(1,555,638.85)	3.00%	(1,602,308.00)	3.00%	(1,650,377.26)
6. Total (Sum lines A1 thru A5c)		7,020,267.25	(2.76%)	6,826,508.00	3.11%	7,038,894.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,043,025.25		3,151,236.51
b. Step & Column Adjustment				109,490.00		57,942.70
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(1,278.74)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,043,025.25	3.56%	3,151,236.51	1.84%	3,209,179.21
2. Classified Salaries						
a. Base Salaries				1,221,153.40		1,088,146.01
b. Step & Column Adjustment				34,743.16		28,021.14
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(167,750.55)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,221,153.40	(10.89%)	1,088,146.01	2.58%	1,116,167.15
3. Employee Benefits	3000-3999	1,669,753.60	(3.91%)	1,604,401.44	1.49%	1,628,309.78
4. Books and Supplies	4000-4999	377,727.22	0.00%	377,727.22	0.00%	377,727.22
5. Services and Other Operating Expenditures	5000-5999	661,412.76	.42%	664,201.93	.81%	669,580.56
6. Capital Outlay	6000-6999	12,083.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	162,591.05	9.43%	177,918.10	17.31%	208,720.97
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		7,147,746.28	(1.18%)	7,063,631.21	2.07%	7,209,684.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(127,479.03)		(237,123.21)		(170,790.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,146,597.28		1,019,118.25		781,995.04
2. Ending Fund Balance (Sum lines C and D1)		1,019,118.25		781,995.04		611,204.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,019,118.25		781,995.04		611,204.46
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,019,118.25		781,995.04		611,204.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,019,118.25		781,995.04		611,204.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	701,553.85		712,553.85		723,726.32
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,720,672.10		1,494,548.89		1,334,930.78
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
24/25 Reduction-in-Force - see separate MYP Assumptions Worksheet						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,417,697.41	(73.96%)	369,178.00	0.00%	369,178.00
3. Other State Revenues	8300-8599	1,369,628.47	(22.07%)	1,067,382.00	0.00%	1,067,382.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
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	1,555,638.85	3.00%	1,602,308.02	3.00%	1,650,377.26
6. Total (Sum lines A1 thru A5c)		4,342,964.73	(30.03%)	3,038,868.02	1.58%	3,086,937.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,148,698.05		725,268.71
b. Step & Column Adjustment				42,945.36		53,130.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(466,374.70)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,148,698.05	(36.86%)	725,268.71	7.33%	778,398.71
2. Classified Salaries						
a. Base Salaries				553,207.73		536,442.22
b. Step & Column Adjustment				60,461.93		11,288.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(77,227.44)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	553,207.73	(3.03%)	536,442.22	2.10%	547,730.30
3. Employee Benefits	3000-3999	1,136,189.55	(53.85%)	524,371.42	.96%	529,410.11
4. Books and Supplies	4000-4999	377,909.10	(13.50%)	326,909.10	0.00%	326,909.10
5. Services and Other Operating Expenditures	5000-5999	445,453.43	4.04%	463,453.43	0.00%	463,453.43
6. Capital Outlay	6000-6999	316,431.84	(92.10%)	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	374,236.00	8.00%	404,174.88	8.00%	436,508.87
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		4,352,125.70	(30.94%)	3,005,619.76	3.39%	3,107,410.52
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,160.97)		33,248.26		(20,473.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,999,287.18		1,990,126.21		2,023,374.47
2. Ending Fund Balance (Sum lines C and D1)		1,990,126.21		2,023,374.47		2,002,901.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,990,126.21		2,023,374.47		2,002,901.21
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)		1,990,126.21		2,023,374.47		2,002,901.21
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
24/25 Reduction-in-Force - see separate MYP Assumptions Worksheet						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,117,702.04	(.15%)	8,105,528.04	3.20%	8,364,878.04
2. Federal Revenues	8100-8299	1,483,827.41	(70.66%)	435,308.00	0.00%	435,308.00
3. Other State Revenues	8300-8599	1,514,102.22	(19.96%)	1,211,855.75	0.00%	1,211,855.75
4. Other Local Revenues	8600-8799	247,600.31	(54.49%)	112,684.21	.98%	113,789.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	.02	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		11,363,231.98	(13.18%)	9,865,376.02	2.64%	10,125,831.57
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,191,723.30		3,876,505.22
b. Step & Column Adjustment				152,435.36		111,072.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(467,653.44)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,191,723.30	(7.52%)	3,876,505.22	2.87%	3,987,577.92
2. Classified Salaries						
a. Base Salaries				1,774,361.13		1,624,588.23
b. Step & Column Adjustment				95,205.09		39,309.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(244,977.99)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,774,361.13	(8.44%)	1,624,588.23	2.42%	1,663,897.45
3. Employee Benefits	3000-3999	2,805,943.15	(24.13%)	2,128,772.86	1.36%	2,157,719.89
4. Books and Supplies	4000-4999	755,636.32	(6.75%)	704,636.32	0.00%	704,636.32
5. Services and Other Operating Expenditures	5000-5999	1,106,866.19	1.88%	1,127,655.36	.48%	1,133,033.99
6. Capital Outlay	6000-6999	328,514.84	(92.39%)	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	536,827.05	8.43%	582,092.98	10.85%	645,229.84
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,499,871.98	(12.44%)	10,069,250.97	2.46%	10,317,095.41
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(136,640.00)		(203,874.95)		(191,263.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,145,884.46		3,009,244.46		2,805,369.51
2. Ending Fund Balance (Sum lines C and D1)		3,009,244.46		2,805,369.51		2,614,105.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,990,126.21		2,023,374.47		2,002,901.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,019,118.25		781,995.04		611,204.46

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)		3,009,244.46		2,805,369.51		2,614,105.67
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,019,118.25		781,995.04		611,204.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	701,553.85		712,553.85		723,726.32
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,720,672.10		1,494,548.89		1,334,930.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.96%		14.84%		12.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		639.98		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,499,871.98		10,069,250.97		10,317,095.41
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)		11,499,871.98		10,069,250.97		10,317,095.41
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		459,994.88		503,462.55		515,854.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		459,994.88		503,462.55		515,854.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	683.16	680.52		
	Charter School	0.00	0.00		
	Total ADA	683.16	680.52	(.4%)	Met
1st Subsequent Year (2024-25)	District Regular	677.76	673.13		
	Charter School				
	Total ADA	677.76	673.13	(.7%)	Met
2nd Subsequent Year (2025-26)	District Regular	680.54	673.13		
	Charter School				
	Total ADA	680.54	673.13	(1.1%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	693.00	693.00		
Charter School				
Total Enrollment	693.00	693.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	725.00	715.00		
Charter School				
Total Enrollment	725.00	715.00	(1.4%)	Met
2nd Subsequent Year (2025-26)				
District Regular	728.00	717.00		
Charter School				
Total Enrollment	728.00	717.00	(1.5%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	686	698	
Charter School			
Total ADA/Enrollment	686	698	98.3%
Second Prior Year (2021-22)			
District Regular	680	740	
Charter School			
Total ADA/Enrollment	680	740	91.9%
First Prior Year (2022-23)			
District Regular	651	725	
Charter School			
Total ADA/Enrollment	651	725	89.8%
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	640	693		
Charter School	0			
Total ADA/Enrollment	640	693	92.4%	Met
1st Subsequent Year (2024-25)				
District Regular	673	715		
Charter School				
Total ADA/Enrollment	673	715	94.1%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	675	717		
Charter School				
Total ADA/Enrollment	675	717	94.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Since COVID-19 ADA has been lower than historical ADA/enrollment percentages. Projections plan to increase actual ADA/enrollment percentage to 94.1%

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	8,116,278.00		
1st Subsequent Year (2024-25)	8,225,045.00	8,105,528.00	(1.5%)	Met
2nd Subsequent Year (2025-26)	8,410,649.00	8,364,878.00	(.5%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	4,872,180.70	
Second Prior Year (2021-22)	5,473,801.54	6,748,501.19	81.1%
First Prior Year (2022-23)	6,145,975.77	6,909,985.91	88.9%
	Historical Average Ratio:		86.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 90.0%	81.0% to 91.0%	81.0% to 91.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	5,933,932.25		
1st Subsequent Year (2024-25)	5,843,783.96	7,063,631.21	82.7%	Met
2nd Subsequent Year (2025-26)	5,953,656.14	7,209,684.89	82.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	1,494,992.45	1,483,827.41	- .7%	No
1st Subsequent Year (2024-25)	415,106.49	435,308.00	4.9%	No
2nd Subsequent Year (2025-26)	415,106.49	435,308.00	4.9%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	1,519,251.90	1,514,102.22	- .3%	No
1st Subsequent Year (2024-25)	1,211,661.99	1,211,855.75	0.0%	No
2nd Subsequent Year (2025-26)	1,211,981.76	1,211,855.75	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	206,809.73	247,600.31	19.7%	Yes
1st Subsequent Year (2024-25)	201,643.06	112,684.21	-44.1%	Yes
2nd Subsequent Year (2025-26)	200,976.40	113,789.78	-43.4%	Yes

Explanation:
(required if Yes)

One-time transfer of staff account funds moved from separate bank account be included in the General Fund.

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

Current Year (2023-24)	776,549.24	755,636.32	-2.7%	No
1st Subsequent Year (2024-25)	748,282.77	704,636.32	-5.8%	Yes
2nd Subsequent Year (2025-26)	540,944.77	704,636.32	30.3%	Yes

Explanation:
(required if Yes)

Curriculum was purchased in 23/24 that was removed from 24/25 budget. 25/26 was adjusted to maintain spending with no significant changes being planned.

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

Current Year (2023-24)	1,050,442.79	1,106,866.19	5.4%	Yes
1st Subsequent Year (2024-25)	919,319.86	1,127,655.36	22.7%	Yes
2nd Subsequent Year (2025-26)	954,392.05	1,133,033.99	18.7%	Yes

Explanation:
(required if Yes)

23/24 Mental health related services allocation was increased which in turn increases the passthrough ongoing expenditure to TCSOS. Additionally, 23/24 budget increased to represent for unplanned repairs, inspections and increase in legal fees due to increase need. 24/25 and 25/26 will need to maintain current spending and planned for a 5% increase to insurance costs per year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	3,221,054.08	3,245,529.94	.8%	Met
1st Subsequent Year (2024-25)	1,828,411.54	1,759,847.96	-3.7%	Met
2nd Subsequent Year (2025-26)	1,828,064.65	1,760,953.53	-3.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	1,826,992.03	1,862,502.51	1.9%	Met
1st Subsequent Year (2024-25)	1,667,602.63	1,832,291.68	9.9%	Not Met
2nd Subsequent Year (2025-26)	1,495,336.82	1,837,670.31	22.9%	Not Met

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

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

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

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

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

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

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

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

Curriculum was purchased in 23/24 that was removed from 24/25 budget. 25/26 was adjusted to maintain spending with no significant changes being planned.

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

23/24 Mental health related services allocation was increased which in turn increases the passthrough ongoing expenditure to TCSOS. Additionally, 23/24 budget increased to represent for unplanned repairs, inspections and increase in legal fees due to increase need. 24/25 and 25/26 will need to maintain current spending and planned for a 5% increase to insurance costs per year.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	291,349.96	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.0%	14.8%	12.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	4.9%	4.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(127,479.03)	7,147,746.28	1.8%	Met
1st Subsequent Year (2024-25)	(237,123.21)	7,063,631.21	3.4%	Met
2nd Subsequent Year (2025-26)	(170,790.58)	7,209,684.89	2.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	3,009,244.46	Met
1st Subsequent Year (2024-25)	2,805,369.51	Met
2nd Subsequent Year (2025-26)	2,614,105.67	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	3,334,087.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	639.98	0.00	0.00
District's Reserve Standard Percentage Level:	4%	5%	5%

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

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

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

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

No

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	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)	11,499,871.98	10,069,250.97	10,317,095.41
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)	11,499,871.98	10,069,250.97	10,317,095.41

	4%	5%	5%
4. Reserve Standard Percentage Level			
5. Reserve Standard - by Percent (Line B3 times Line B4)	459,994.88	503,462.55	515,854.77
6. Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	459,994.88	503,462.55	515,854.77

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,019,118.25	781,995.04	611,204.46
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	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)	701,553.85	712,553.85	723,726.32
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)	1,720,672.10	1,494,548.89	1,334,930.78
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.96%	14.84%	12.94%
District's Reserve Standard (Section 10B, Line 7):	459,994.88	503,462.55	515,854.77
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

Forest reserves revenue is minimal and if removed would have little impact.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,723,381.83)	(1,555,638.85)	-9.7%	(167,742.98)	Not Met
1st Subsequent Year (2024-25)	(1,631,118.95)	(1,602,308.00)	-1.8%	(28,810.95)	Met
2nd Subsequent Year (2025-26)	(1,652,640.22)	(1,650,377.00)	-.1%	(2,263.22)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	250,000.00	0.00	-100.0%	(250,000.00)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

2nd Interim SELPA Excess Cost decreased which resulted in reduction to the Special Education contribution.

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

Explanation:

(required if NOT met)

With reduction in force and layoffs resulting in ongoing cost savings, it prevented the need for Fund 17 reserve transfer in 25/26.



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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim 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)

No

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

N/A

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	10		Fund 01 Object 7438/7329	471,500
General Obligation Bonds	15		Fund 01 Object 7438/7329	840,500
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				1,312,000

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	11,269	48,106	48,106	48,106
General Obligation Bonds	89,303	89,000	89,000	89,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	100,572	137,106	137,106	137,106
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The long-term debt commitment increase for the current and two subsequent fiscal years will be funded with unrestricted General Funds.

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	403,631.00	403,631.00
b. OPEB plan(s) fiduciary net position (if applicable)	403,631.00	403,631.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

3 OPEB Contributions

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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	25,068.51	25,068.51
1st Subsequent Year (2024-25)	25,068.51	25,068.51
2nd Subsequent Year (2025-26)	25,068.51	25,068.51

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)	25,068.51	29,840.89
1st Subsequent Year (2024-25)	25,068.51	25,068.51
2nd Subsequent Year (2025-26)	25,068.51	25,068.51

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

Current Year (2023-24)	25,068.51	25,068.51
1st Subsequent Year (2024-25)	25,068.51	25,068.51
2nd Subsequent Year (2025-26)	25,068.51	25,068.51

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.0	44.0	39.8	39.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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	45.0	38.5	33.0	33.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

--	--	--

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	10.0	10.0	10.0	10.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- 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)

Chief Business Official started in July 2023

End of School District Second Interim Criteria and Standards Review

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									134.00	
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	97,527.50	0.00	0.00	0.00	0.00	359,627.94		457,155.44	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	370,788.71		370,788.71	
3000-3999	Employee Benefits	38,322.32	0.00	0.00	0.00	0.00	405,097.67		443,419.99	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	15,748.02		15,748.02	
5000-5999	Services and Other Operating Expenditures	28,988.30	0.00	0.00	0.00	47,139.00	23,763.50		99,890.80	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	164,838.12	0.00	0.00	0.00	47,139.00	1,175,025.84	0.00	1,387,002.96	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	164,838.12	0.00	0.00	0.00	47,139.00	1,175,025.84	0.00	1,387,002.96	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	275,776.19		275,776.19	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	370,788.71		370,788.71	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	375,935.51		375,935.51	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	15,748.02		15,748.02	
5000-5999	Services and Other Operating Expenditures	28,988.30	0.00	0.00	0.00	47,139.00	18,793.50		94,920.80	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	28,988.30	0.00	0.00	0.00	47,139.00	1,057,041.93	0.00	1,133,169.23	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	28,988.30	0.00	0.00	0.00	47,139.00	1,057,041.93	0.00	1,133,169.23	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,133,169.23

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	350.00		350.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	350.00	0.00	350.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	350.00	0.00	350.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,424,959.06
	TOTAL COSTS									1,425,309.06

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								134.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Tuolumne County (TU)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Tuolumne County (TU)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: Tuolumne County (TU)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2023-24	FY 2022-23	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	1,387,002.96		
b. Less: Expenditures paid from federal sources	253,833.73		
c. Expenditures paid from state and local sources	1,133,169.23	894,804.94	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(101,432.52)	
Comparison year's expenditures, adjusted for MOE calculation		793,372.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,133,169.23	793,372.42	339,796.81

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2015-16	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	1,387,002.96		
b. Less: Expenditures paid from federal sources	253,833.73		
c. Expenditures paid from state and local sources	1,133,169.23	472,977.77	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		472,977.77	
Less: Exempt reduction(s) from SECTION 1		0.00	

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Tuolumne County (TU)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,133,169.23	472,977.77	
d. Special education unduplicated pupil count	134.00	53.00	
e. Per capita state and local expenditures (A2c/A2d)	8,456.49	8,924.11	(467.62)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2018-19	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,425,309.06	1,107,404.01	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		1,107,404.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,425,309.06	1,107,404.01	317,905.05

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2018-19	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	1,425,309.06	1,107,404.01	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		1,107,404.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,425,309.06	1,107,404.01	
b. Special education unduplicated pupil count	134.00	69.00	

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Tuolumne County (TU)**

c. Per capita local expenditures (B2a/B2b)	10,636.63	16,049.33	(5,412.70)
	10,636.63	16,049.33	(5,412.70)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Stephanie Shatto

(209) 532-5491

Contact Name

Telephone Number

Chief Business Official

sshatto@sesk12.org

Title

E-mail Address

SELPA: Tuolumne County (TU)

Object Code	Description	Tuolumne County Superintendent of Schools (TU00)	Belleview Elementary (TU10)	Columbia Union Elementary (TU12)	Curtis Creek Elementary (TU13)	Jamestown Elementary (TU14)	Sonora Elementary (TU15)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Tuolumne County (TU)

Object Code	Description	Tuolumne County Superintendent of Schools (TU00)	Belleview Elementary (TU10)	Columbia Union Elementary (TU12)	Curtis Creek Elementary (TU13)	Jamestown Elementary (TU14)	Sonora Elementary (TU15)
PROJECTED EXPENDITURES - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Tuolumne County (TU)

Object Code	Description	Sonora Union High (TU16)	Soulsbyville Elementary (TU17)	Summerville Elementary (TU18)	Summerville Union High (TU19)	Twain Harte Elementary (TU20)	Big Oak Flat-Groveland Unified (TU21)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

SELPA: Tuolumne County (TU)

Object Code	Description	Sonora Union High (TU16)	Soulsbyville Elementary (TU17)	Summerville Elementary (TU18)	Summerville Union High (TU19)	Twain Harte Elementary (TU20)	Big Oak Flat-Groveland Unified (TU21)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA:

Tuolumne County (TU)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - Local Sources			

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA:

Tuolumne County (TU)

Object Code	Description	Adjustments*	Total
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2023-24 Second Interim SEMA-I Job Aid

Instructions: Select your District in Cell B4.

District: Sonora Elementary

2023-24 SPED Unduplicated Pupil Count: 134

(entered on LEA Projected & LEA Actual Tabs)

LEA MOE Calc Tab

Comparison Year Information for Section 3 Column B

	Comparison Year	Total Expenditures	PCRA/Adjustments required for MOE Calculation	Pupil Count
State and Local Total	2022-2023	\$ 894,804.94	\$ (101,432.52)	N/A
State and Local Per Capita	2015-2016	\$ 472,977.77	-	53
Local Only Total	2018-2019	\$ 1,107,404.01	N/A	N/A
Local Only Per Capita	2018-2019	\$ 1,107,404.01	N/A	69

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$65,304.57
01-3213-0-0000-0000-9791	3213	9791	\$57,077.90
01-4035-0-0000-0000-9791	4035	9791	(\$4,452.84)

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	(\$18,338.00)

Explanation: CASH DEPOSITIED TO INCORRECT RESOURCE

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7425	(\$18,338.00)

Explanation: CASH DEPOSITIED TO INCORRECT RESOURCE

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) **Exception**

FORM	DEPENDENT ON FORM/GL
01CSI	01I
CASH	01GL
MYPI	01I
SEMAI	01GL

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$65,304.57
01-3213-0-0000-0000-9791	3213	9791	\$57,077.90
01-4035-0-0000-0000-9791	4035	9791	(\$4,452.84)

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Second Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1400-0-0000-0000-9789 Explanation: CORRECT EOY	1400	9789	\$93,731.98
01-4035-0-0000-0000-9740 Explanation: CORRECT EOY	4035	9740	\$44,549.16
01-4127-0-0000-0000-9740 Explanation: CORRECT EOY	4127	9740	\$15,095.02
01-6053-0-0000-0000-9740 Explanation: CORRECT EOY	6053	9740	\$114,212.47
01-7690-0-0000-0000-9740 Explanation: CORRECT EOY	7690	9740	\$46,245.00

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$65,304.57
01-3213-0-0000-0000-9791	3213	9791	\$57,077.90
01-4035-0-0000-0000-9791	4035	9791	(\$4,452.84)

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
13	0000	(\$2,860.00)
Explanation: FMV ERROR - CORRECT EOY		
Total of negative resource balances for Fund 13		(\$2,860.00)
25	0000	(\$19,425.00)
Explanation: FMV ERROR - CORRECT EOY		
Total of negative resource balances for Fund 25		(\$19,425.00)

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$2,860.00)
Explanation: FMV ERROR - CORRECT EOY			
25	0000	9790	(\$19,425.00)
Explanation: FMV ERROR - CORRECT EOY			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1400-0-0000-0000-9789 Explanation: CORRECT EOY	1400	9789	\$18,484.00
01-3212-0-0000-0000-9740 Explanation: CORRECT EOY	3212	9740	\$65,304.57
01-3213-0-0000-0000-9740 Explanation: CORRECT EOY	3213	9740	\$57,077.90
01-3218-0-0000-0000-9790 Explanation: CORRECT EOY	3218	9790	(\$18,060.00)
01-3219-0-0000-0000-9740 Explanation: CORRECT EOY	3219	9740	\$528.00
01-4035-0-0000-0000-9790 Explanation: CORRECT EOY	4035	9790	(\$5,454.84)

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$65,304.57
01-3213-0-0000-0000-9791	3213	9791	\$57,077.90
01-4035-0-0000-0000-9791	4035	9791	(\$4,452.84)

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	3218	(\$18,060.00)
Explanation: CORRECT EOY		
01	4035	(\$5,454.84)
Explanation: CORRECT EOY		
Total of negative resource balances for Fund 01		(\$23,514.84)
13	0000	(\$2,860.00)
Explanation: CORRECT EOY		
Total of negative resource balances for Fund 13		(\$2,860.00)
25	0000	(\$19,425.00)
Explanation: CORRECT EOY		
Total of negative resource balances for Fund 25		(\$19,425.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3218	9790	(\$18,060.00)
Explanation: CORRECT EOY			
01	4035	9790	(\$5,454.84)
Explanation: CORRECT EOY			
13	0000	9790	(\$2,860.00)
Explanation: CORRECT EOY			
25	0000	9790	(\$19,425.00)
Explanation: CORRECT EOY			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

LCFF CALCULATOR	
<input type="text" value="72371"/>	5 digit District code or 7 digit School code (from the CDS code)
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)
<input type="text" value="District"/>	Projection Type
<input type="text" value="2nd Interim"/>	Projection Date
LEA:	Sonora Elementary
Projection Title:	2nd Interim
Created by:	Stephanie Shatto
Email:	sshatto@sesk12.org
Phone:	209-532-5491 x4080

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Sonora Elementary (72371)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28

(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	3.17%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	0.76%	2.73%	3.11%	3.17%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,067.36	\$ 3,151.10	\$ 3,249.10	\$ 3,352.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sonora Elementary (72371)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		YES							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 2,861,881	\$ 3,050,499	\$ 3,205,902	\$ 3,657,277	\$ 3,766,995	\$ 3,880,005	\$ 3,996,405	\$ 4,116,297
B-5	Redevelopment Agency Local Revenue	\$ 164,399	\$ 82,688	\$ 116,108					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 3,026,280	\$ 3,133,187	\$ 3,322,010	\$ 3,657,277	\$ 3,766,995	\$ 3,880,005	\$ 3,996,405	\$ 4,116,297
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	742	721						
A-1.1 / A-3.1	District Enrollment (first prior year)	721	698						
A-1 / A-3	District Enrollment	698	740	724	693	715	717	717	717
A-2.2 / A-4.2	COE Enrollment (second prior year)	8	6						
A-2.1 / A-4.1	COE Enrollment (first prior year)	6	4						
A-2 / A-4	COE Enrollment	4	8	6	2	3	3	3	3
	Total Enrollment	702	748	730	695	718	720	720	720
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	362	337						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	337	303						
B-1 / B-3	District Unduplicated Pupil Count	303	323	324	331	342	342	342	342
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	5	5						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	5	3						
B-2 / B-4	COE Unduplicated Pupil Count	3	4	3	2	3	3	3	3
	Total Unduplicated Pupil Count	306	327	327	333	345	345	345	345
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	43.59%	43.72%	44.79%	47.91%	48.05%	47.92%	47.92%	47.92%
C-1	Unduplicated Pupil Percentage (%)	46.58%	44.79%	44.04%	45.42%	46.90%	47.96%	47.96%	47.92%

Sonora Elementary (72371)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-10	TK (Commencing in 2022-23)	-	-	22.77	18.25	18.00	18.00	18.00	18.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	299.54	304.29	292.95	297.78	304.64	303.71	303.71	303.71
B-2, D-7	Grades 4-6	228.06	233.48	221.80	219.54	223.04	217.32	217.32	217.32
B-3, D-8	Grades 7-8	158.46	166.36	136.62	122.66	145.45	153.95	153.95	153.95
B-4, D-9	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA		686.06	704.13	651.37	639.98	673.13	674.98	674.98	674.98
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-	-
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-	-
E-3, D-19	Grades 7-8	-	-	-	-	-	-	-	-
E-4, D-20	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)		-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		686.06	704.13	651.37	639.98	673.13	674.98	674.98	674.98
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	1.11	0.76	0.56	-	-	-	-	-
E-7, E-12	Grades 4-6	1.15	3.27	1.78	0.80	0.80	0.80	0.80	0.80
E-8, E-13	Grades 7-8	1.08	5.84	2.92	0.72	0.72	0.72	0.72	0.72
E-9, E-14	Grades 9-12	-	-	-	-	-	-	-	-
COUNTY TOTAL		3.34	9.87	5.26	1.52	1.52	1.52	1.52	1.52
RATIO: District ADA-to-Enrollment		98.29%	95.15%	89.97%	92.35%	94.14%	94.14%	94.14%	94.14%
RATIO: County ADA-to-Enrollment		83.50%	123.38%	87.67%	76.00%	50.67%	50.67%	50.67%	50.67%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.									
Prior year		2019-20	2020-21	2021-22	2022-23	2023-24			
A-19.1	Grades TK-3	-	-	-	-	-	-	-	-
A-19.2	Grades 4-6	-	-	-	-	-	-	-	-
A-19.3	Grades 7-8	-	-	-	-	-	-	-	-
A-19.4	Grades 9-12	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
A-20.1	Grades TK-3	-	-	-	-	-	-	-	-
A-20.2	Grades 4-6	-	-	-	-	-	-	-	-
A-20.3	Grades 7-8	-	-	-	-	-	-	-	-
A-20.4	Grades 9-12	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-

Sonora Elementary (72371) - 2nd Interim		2nd Interim							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	3.17%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$5,391,867	\$5,870,139	\$6,604,816	\$6,868,672	\$6,842,545	\$7,051,420	\$7,270,634	\$7,501,349	
Grade Span Adjustment	240,821	256,852	290,522	308,495	316,521	324,362	334,385	345,014	
Supplemental Grant	524,741	548,855	607,342	651,974	671,520	707,486	729,473	751,995	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	30,730	30,730	30,730	30,730	30,730	30,730	30,730	30,730	
Add-ons: Home-to-School Transportation	173,327	173,327	173,327	187,574	189,000	194,160	200,198	206,544	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	64,052	55,557	55,213	56,720	58,484	60,338	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$6,361,486	\$6,879,903	\$7,770,789	\$8,103,002	\$8,105,529	\$8,364,878	\$8,623,904	\$8,895,970	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	6,361,486	6,879,903	7,770,789	8,103,002	8,105,529	8,364,878	8,623,904	8,895,970	
LCFF Entitlement Per ADA	\$ 9,228	\$ 9,636	\$ 10,954	\$ 11,881	\$ 12,014	\$ 12,365	\$ 12,748	\$ 13,150	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 2,882,595	\$ 2,701,368	\$ 3,884,829	\$ 3,500,036	\$ 3,517,833	\$ 3,639,011	\$ 3,751,068	\$ 3,868,661	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 452,611	\$ 1,045,348	\$ 563,950	\$ 945,689	\$ 820,700	\$ 845,862	\$ 876,431	\$ 911,011	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 3,026,280	\$ 3,133,187	\$ 3,322,010	\$ 3,657,277	\$ 3,766,995	\$ 3,880,005	\$ 3,996,405	\$ 4,116,297	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 3,026,280</i>	<i>\$ 3,133,187</i>	<i>\$ 3,322,010</i>	<i>\$ 3,657,277</i>	<i>\$ 3,766,995</i>	<i>\$ 3,880,005</i>	<i>\$ 3,996,405</i>	<i>\$ 4,116,297</i>	
TOTAL FUNDING	6,361,486	6,879,903	7,770,789	8,103,002	8,105,528	8,364,878	8,623,904	8,895,969	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	6,361,486	6,879,903	7,770,789	8,103,002	8,105,528	8,364,878	8,623,904	8,895,969	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 452,611	\$ 1,045,348	\$ 563,950	\$ 945,689	\$ 820,700	\$ 845,862	\$ 876,431	\$ 911,011	
EPA, Current Year (Object Code 8012)	\$ 452,611	\$ 1,045,348	\$ 563,950	\$ 945,689	\$ 820,700	\$ 845,862	\$ 876,431	\$ 911,011	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 1,847.00	\$(109,000.00)	\$ 51,509.00	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 5,632,688	\$ 6,126,991	\$ 6,895,338	\$ 7,177,167	\$ 7,159,066	\$ 7,375,782	\$ 7,605,019	\$ 7,846,363	
Supplemental and Concentration Grant funding in the LCAP year	\$ 524,741	\$ 548,855	\$ 607,342	\$ 651,974	\$ 671,520	\$ 707,486	\$ 729,473	\$ 751,995	
Percentage to Increase or Improve Services	9.32%	8.96%	8.81%	9.08%	9.38%	9.59%	9.59%	9.58%	

Sonora Elementary (72371) - 2nd Interim		2nd Interim						
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	698	740	724	693	715	717	717	717
COE Enrollment	4	8	6	2	3	3	3	3
Total Enrollment	702	748	730	695	718	720	720	720
Unduplicated Pupil Count	303	323	324	331	342	342	342	342
COE Unduplicated Pupil Count	3	4	3	2	3	3	3	3
Total Unduplicated Pupil Count	306	327	327	333	345	345	345	345
Rolling %, Supplemental Grant	46.5800%	44.7900%	44.0400%	45.4200%	46.9000%	47.9600%	47.9600%	47.9200%
Rolling %, Concentration Grant	46.5800%	44.7900%	44.0400%	45.4200%	46.9000%	47.9600%	47.9600%	47.9200%

Sonora Elementary (72371) - 2nd Interim		2nd Interim						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			299.54	299.54	304.29	292.95	297.78	304.64
Grades 4-6	Non Applicable Until 2022-23		228.06	228.06	233.48	221.80	219.54	223.04
Grades 7-8	Non Applicable Until 2022-23		158.46	158.46	166.36	136.62	122.66	145.45
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	-	686.06	686.06	704.13	651.37	639.98	673.13
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	686.06	686.06	704.13	651.37	639.98	673.13
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			299.54	304.29	292.95	297.78	304.64	303.71
Grades 4-6	Non Applicable Until 2022-23		228.06	233.48	221.80	219.54	223.04	217.32
Grades 7-8	Non Applicable Until 2022-23		158.46	166.36	136.62	122.66	145.45	153.95
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	-	686.06	704.13	651.37	639.98	673.13	674.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	686.06	704.13	651.37	639.98	673.13	674.98
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	299.54	299.54	304.29	292.95	297.78	304.64	303.71	303.71
Grades 4-6	228.06	228.06	233.48	221.80	219.54	223.04	217.32	217.32
Grades 7-8	158.46	158.46	166.36	136.62	122.66	145.45	153.95	153.95
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	686.06	686.06	704.13	651.37	639.98	673.13	674.98	674.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	686.06	686.06	704.13	651.37	639.98	673.13	674.98	674.98
Net Adjustment to Prior Year ADA for Charter Shift								
Second prior year charter school shift percentage	Non Applicable Until 2022-23		-	-	-	-	-	-
Prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			301.12	298.93	298.34	298.46	302.04	304.02
Grades 4-6	Non Applicable Until 2022-23		229.87	227.78	224.94	221.46	219.97	219.23
Grades 7-8	Non Applicable Until 2022-23		161.09	153.81	141.88	134.91	140.69	151.12
Grades 9-12	Non Applicable Until 2022-23		-	-	-	-	-	-
LCFF Subtotal	-	-	692.08	680.52	665.16	654.83	662.70	674.37
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	692.08	680.52	665.16	654.83	662.70	674.37
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
Current Year ADA	-	-	-	-	-	-	-	-
Grades TK-3	299.54	304.29	292.95	297.78	304.64	303.71	303.71	303.71
Grades 4-6	228.06	233.48	221.80	219.54	223.04	217.32	217.32	217.32
Grades 7-8	158.46	166.36	136.62	122.66	145.45	153.95	153.95	153.95
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	686.06	704.13	651.37	639.98	673.13	674.98	674.98	674.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	686.06	704.13	651.37	639.98	673.13	674.98	674.98	674.98
Change in LCFF ADA (excludes NSS ADA)	-	18.07	(52.76)	(11.39)	33.15	1.85	-	-
	No Change	Increase	Decline	Decline	Increase	Increase	No Change	No Change

Sonora Elementary (72371) - 2nd Interim		2nd Interim							
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3		299.54	304.29	304.29	298.93	304.64	303.71	303.71	303.71
Grades 4-6		228.06	233.48	233.48	227.78	223.04	217.32	217.32	217.32
Grades 7-8		158.46	166.36	166.36	153.81	145.45	153.95	153.95	153.95
Grades 9-12		-	-	-	-	-	-	-	-
Subtotal		686.06	704.13	704.13	680.52	673.13	674.98	674.98	674.98
		<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
NPS, CDS, & COE Operated									
Grades TK-3		1.11	0.76	0.56	-	-	-	-	-
Grades 4-6		1.15	3.27	1.78	0.80	0.80	0.80	0.80	0.80
Grades 7-8		1.08	5.84	2.92	0.72	0.72	0.72	0.72	0.72
Grades 9-12		-	-	-	-	-	-	-	-
Subtotal		3.34	9.87	5.26	1.52	1.52	1.52	1.52	1.52
ACTUAL ADA (Current Year Only)									
Grades TK-3		300.65	305.05	293.51	297.78	304.64	303.71	303.71	303.71
Grades 4-6		229.21	236.75	223.58	220.34	223.84	218.12	218.12	218.12
Grades 7-8		159.54	172.20	139.54	123.38	146.17	154.67	154.67	154.67
Grades 9-12		-	-	-	-	-	-	-	-
Total Actual ADA		689.40	714.00	656.63	641.50	674.65	676.50	676.50	676.50
TOTAL FUNDED ADA									
Grades TK-3		300.65	305.05	304.85	298.93	304.64	303.71	303.71	303.71
Grades 4-6		229.21	236.75	235.26	228.58	223.84	218.12	218.12	218.12
Grades 7-8		159.54	172.20	169.28	154.53	146.17	154.67	154.67	154.67
Grades 9-12		-	-	-	-	-	-	-	-
Total Funded ADA		689.40	714.00	709.39	682.04	674.65	676.50	676.50	676.50
<i>Funded Difference (Funded ADA less Actual ADA)</i>									
		-	-	52.76	40.54	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA		-	-	22.77	18.25	18.00	18.00	18.00	18.00

Sonora Elementary (72371) - 2nd Interim		2nd Interim														
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28							
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	9,295	\$	9,735	\$	11,010	\$	11,946	\$	12,068	\$	12,422	\$	12,808	\$	13,214
Grades 4-6	\$	8,546	\$	8,951	\$	10,123	\$	10,984	\$	11,098	\$	11,423	\$	11,778	\$	12,151
Grades 7-8	\$	8,800	\$	9,216	\$	10,424	\$	11,309	\$	11,426	\$	11,760	\$	12,126	\$	12,510
Grades 9-12	\$	10,464	\$	10,958	\$	12,394	\$	13,447	\$	13,586	\$	13,983	\$	14,418	\$	14,874
Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	9,994	\$	10,267	\$	10,586	\$	10,922
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,446	\$	10,731	\$	11,065	\$	11,416
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,106	\$	12,436	\$	12,823	\$	13,229
Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,039	\$	1,068	\$	1,101	\$	1,136
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	315	\$	323	\$	333	\$	344
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,033	\$	11,335	\$	11,687	\$	12,058
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,446	\$	10,731	\$	11,065	\$	11,416
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,421	\$	12,759	\$	13,156	\$	13,573
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	9,994	\$	10,267	\$	10,586	\$	10,922
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,446	\$	10,731	\$	11,065	\$	11,416
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,106	\$	12,436	\$	12,823	\$	13,229
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,039	\$	1,068	\$	1,101	\$	1,136
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	315	\$	323	\$	333	\$	344
Supplemental Grant																
		20%		20%		20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,207	\$	2,267	\$	2,337	\$	2,412
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,029	\$	2,085	\$	2,149	\$	2,218
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,089	\$	2,146	\$	2,213	\$	2,283
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,484	\$	2,552	\$	2,631	\$	2,715
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	792	\$	800	\$	891	\$	995	\$	1,035	\$	1,087	\$	1,121	\$	1,156
Grades 4-6	\$	728	\$	736	\$	819	\$	915	\$	952	\$	1,000	\$	1,031	\$	1,063
Grades 7-8	\$	750	\$	758	\$	844	\$	942	\$	980	\$	1,029	\$	1,061	\$	1,094
Grades 9-12	\$	892	\$	901	\$	1,003	\$	1,120	\$	1,165	\$	1,224	\$	1,262	\$	1,301
Concentration Grant (>55% population)																
		50%		65%		65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,171	\$	7,368	\$	7,597	\$	7,838
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,595	\$	6,775	\$	6,986	\$	7,207
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	6,790	\$	6,975	\$	7,192	\$	7,420
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,074	\$	8,293	\$	8,551	\$	8,822
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

1.17 LCFF Unduplicated Pupil Count

Academic Year: 2023-2024	LEA: Sonora Elementary	User ID: ccrowder@sesk12.org
View: SNAPSHOT	School Type: ALL	Revision Date: 1/24/2024 12:51:13 PM
Revision ID: 5058376	School: ALL	Print Date: 1/25/2024 10:29:37 AM

Non-Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6054910	Sonora Elementary	693	315	4	0	45	0	288	326	26	331
TOTAL - Selected Schools		693	315	4	0	45	0	288	326	26	331

Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools											
TOTAL LEA		693	315	4	0	45	0	288	326	26	331

This report includes students with Primary and Short Term enrollment in grade levels TK-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or "ADEL" as of Fall 1 Census Day. For 2020-2021 only – status considered through December 31st.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary,TK-Transitional Kindergarten	Ethnicity/Race: ALL	Age Eligibility: N/A
	Gender: ALL	

This report is confidential and use is restricted to authorized individuals.

=

The data on this report is filtered by the user selections that appear on the last page of this report.

Sonora Elementary School District
Encroachment Detail
Second Interim
2023-24

<i>Please list <u>all</u> programs that encroach on the general fund and enter the dollar amount that you have budgeted for each reporting period.</i>				
General Fund Encroachment Detail (Object Code 8980)				
	Program Name/Resource #	Adopted Budget	1st Interim	2nd Interim
1	Special Education 6500	\$ 1,396,322	\$ 1,585,064.04	\$ 1,424,959.06
	<i>All Others: Please List</i>			
2	Title I 3010	\$ 0	\$ 138,317.79	\$ 130,679.79
3		\$	\$	\$
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13		\$	\$	\$
14		\$	\$	\$
15		\$	\$	\$
16		\$	\$	\$
17		\$	\$	\$
18		\$	\$	\$
Total Encroachment---Should balance to your 2nd Interim Contributions Line D.3 Column D		\$ 1,396,322	\$ 1,723,381.83	\$ 1,555,638.85

Please return this worksheet with your 2nd Interim due on or before March 18, 2024

TUOLUMNE COUNTY SUPERINTENDENT OF SCHOOLS

AB 2756 REPORTING REQUIREMENTS
2023-24 2nd Interim AB 2756 Report Certification

District: Sonora Elementary School

Date: March 13, 2024

Please check one:

[X] The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

[] The district has and is submitting the following reports under the requirement of EC42127.6 (a)(1):

1. Report Title:

Prepared by:

Date: Copy attached []

2. Report Title:

Prepared by:

Date: Copy attached []

3. Report Title:

Prepared by:

Date: Copy attached []

Attach additional sheets, if necessary.

Signature: [Signature] Date: 03/13/2024
Chief Business Official

Please submit this form and any accompanying reports with your 2nd Interim due on or before March 18, 2024 to:
Darlene Hodge
Director II, LEA Services
Tuolumne County Superintendent of Schools