

Newcastle Elementary School District

2023-2024 First Interim

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

December 13, 2023



Newcastle Elementary School District
2023-24 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2023
Presented December 13, 2023

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2023, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts' budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%*	3.29%*

***During budget development, the Newcastle Elementary School District utilized the Department of Finance projected COLA of 3.94%. However, based on the latest economic indicators, the 2024-25 projected COLA is approximately two percent or possibly below two percent. While professional organizations have not reassessed the 2025-26 projected COLA, it may be negatively impacted as well due to the latest economic indicators. As a conservative measure the 2024-25 and 2025-26 COLAs have been calculated at 2.0% rather than 3.94% and 3.29% respectfully.**

Arts, Music, and Instructional Materials Discretionary Block Grant

As presented in the Governor's January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor's May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned. Per the enacted state budget, the actual reduction was

approximately 6%. Please note that the estimated reduction was captured in the district's 2022-23 unaudited actuals with any difference from actuals to estimates being accounted for in the First Interim.

Learning Recovery Emergency Block Grant

The Governor's May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor's January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Per the enacted state budget, the actual reduction was approximately 14%. Please note that the estimated reduction was captured in Newcastle Elementary School District's 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, Newcastle Elementary School District has not included those revenues in its multi-year projection.

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be **one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program**. The amount of funding that Newcastle Elementary School District expects to receive a total of **\$57,000** between the elementary and charter school. The revenues have been budgeted and will be used towards our music teacher's salary.

Other Enacted Budget Components

Illustrated below is a summary of other provisions of the state's enacted budget:

- The following programs are projected to continue in a similar manner as contained in the Governor's May Revision:
 - Expanded Learning Opportunities Program
 - SB 114 contained the Governor's proposal of allowing the 2021-22 and 2022-23 ELO-P funds being expended or encumbered by June 30, 2024
 - Universal School Meals
 - Transportation
- Special Education Local Plan Areas (SELPA's) are required to allocate base funding of at least the same amount provided to their member LEAs in 2022-23 for the 2023-24 fiscal year. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA.
- \$300 million to create the LCFF Equity Multiplier for LEAs with school sites that have prior year nonstability rates of 25% and at least 70% of students are socioeconomically disadvantaged. (*NESD does not qualify for these funds*)
- Changes to Local Control Accountability Plan (LCAP) requirements that include the following:
 - Present an update on the current year LCAP on or before February 28th.

- Long-term English learner students must be accounted for separate from English learner students and are defined as “a pupil who has not attained English language proficiency within five years of initial classification as an English learner”.
 - Include actions to implement work associated with differentiated assistance.
 - Add focused goals to address educator preparation and student performance for schools receiving Equity Multiplier funding.
 - Add specific actions to address any school or student group assigned the lowest performance level on any California School Dashboard indicator.
 - Change actions deemed ineffective over a three-year period.
 - Tie schoolwide and districtwide actions to specific outcome metrics.
- \$248 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program. This program provides funding to eligible LEAs for the:
 - Development of school literacy programs.
 - Employment and training of literacy coaches and reading and literacy specialists.
 - Development and implementation of interventions for students needing targeted literacy support.
- Provides \$80 million ongoing to support county court and community school operations.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program. This program provides funding for the construction of new classrooms or the retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program in 2023-24, reducing the allocation from approximately \$2.1 billion to approximately \$2.0 billion. This program provides funding for new construction and modernization.
- \$119.6 million (one-time) increase to implement the Stronger Connections Program. This program provides grants to high needs schools to establish safe, healthy and supportive learning opportunities and environments in schools.
- \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program. This program provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$15 million (one-time) increase for grants to LEAs to acquire and install commercial dishwashers. This is in addition to the \$600 million included in the 2022-23 State Budget for kitchen infrastructure grants.
- \$10 million (one-time) increase to provide competitive grants for LEAs to credential, place and retain diverse school administrators.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement restorative justice best practices. These practices will be developed and made available on the CDE’s website by June 1, 2024.
- \$6 million (one-time) increase for the California Student Aid Commission’s Golden State Teacher Program. This program administers grants to teacher candidates enrolled in a special education teacher preparation program who agree to teach at high-need school sites.
- \$3.5 million (ongoing) increase to be allocated to COEs for distributing naloxone hydrochloride, or another medication to reverse an opioid overdose, to LEAs. This is to ensure all middle, high and adult schools maintain at least two doses on campus for emergency aid.

- Defers \$1 billion from the Hybrid and Zero-Emission Truck and Voucher Incentive Project and for related infrastructure to 2024-25 and 2025-26.
- Removes the statutory COLA for childcare and state preschool programs, and states legislative intent to adjust reimbursement rates for all programs subject to a ratified agreement and future legislation.
- Extends the term of all charter schools whose petitions expire between January 1, 2024, and June 30, 2027, by one additional year.
- Extends the moratorium on non-classroom based charter schools by an additional year.
- TK staffing requirement changes from the May Revision:
 - Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While it is the intent of the legislature to provide funding to support this staffing ratio, the 10-to-1 requirement is **no longer** contingent upon the receipt of additional funding.
 - Beginning in 2023-24, any LEA that opts to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 2 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
 - The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state’s adopted budget.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district’s assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

Even though all conditions have been met regarding enacting LEA reserve cap, the reserve requirement is not applicable to Newcastle Elementary School District since its average daily attendance is fewer than 2,501.

2022-23 Newcastle Elementary and Charter Schools Primary Budget Components

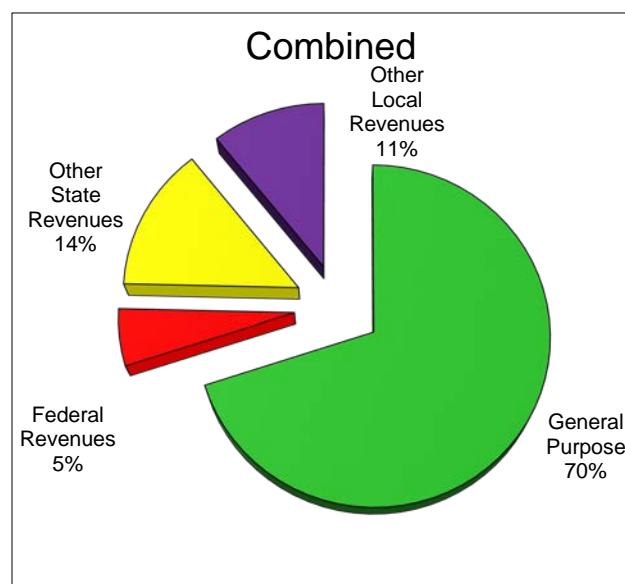
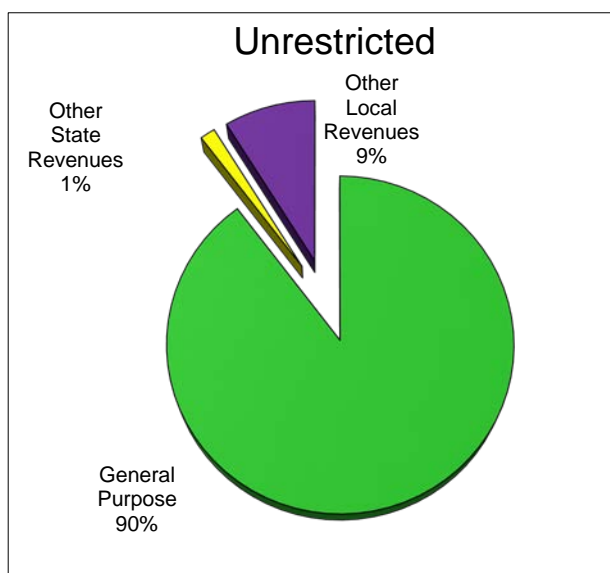
- ❖ Average Daily Attendance (ADA)
 - Newcastle Elementary 161.10
 - Newcastle Charter 310.53
- ❖ The Newcastle Elementary School District's unduplicated pupil percentage (UPP) for supplemental funding is
 - Newcastle Elementary 18.74%
 - Newcastle Charter 23.80%
- ❖ *These percentages have been adjusted as a response to a 2022-23 audit finding with the district's free and reduced lunch counts.*

NESD is not eligible for Concentration Grant Funding because the UPP is under 55%
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Newcastle Elementary and Newcastle Charter Revenue Components

Newcastle Elementary School District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$5,314,184	\$5,597,936
Federal Revenues	\$0	\$429,181
Other State Revenues	\$87,029	\$1,107,194
Other Local Revenues	\$524,300	\$862,480
TOTAL	\$5,925,513	\$7,996,791



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). Newcastle Elementary School District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how Newcastle Elementary School District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

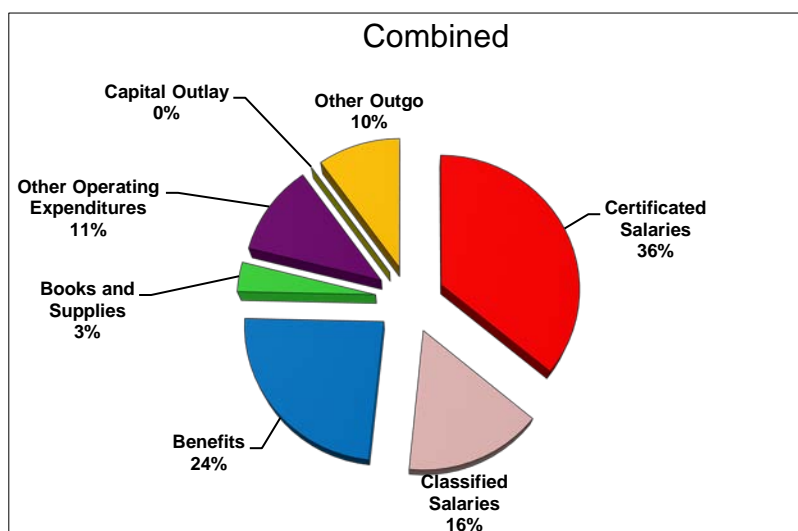
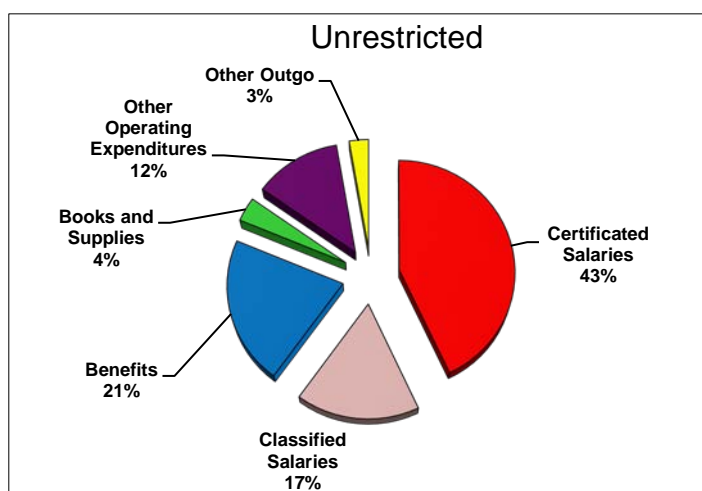
Education Protection Account (EPA) Budget 2023-24 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES: <i>Newcastle Elementary and Newcastle Charter</i>	\$484,544	\$960,784
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$484,544	\$763,567
TOTAL	\$484,544	\$763,567
ENDING BALANCE	\$0	\$197,217

Newcastle Elementary and Newcastle Charter Operating Expenditure Components

The General Fund is used for the majority of the functions within the Newcastle Elementary School District. As illustrated below, salaries and benefits comprise approximately 81% of Newcastle Elementary School District's unrestricted budget and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,327,777	\$2,923,875
Classified Salaries	\$915,644	\$1,265,486
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,152,540	\$1,927,939
Books and Supplies	\$189,927	\$289,347
Other Operating Expenditures	\$674,782	\$901,867
Capital Outlay	\$0	\$0
Other Outgo	\$148,470	\$808,619
TOTAL	\$5,409,140	\$8,117,133

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$221,323
Restricted Maintenance Account	\$60,142
Gate Program	\$700
TOTAL CONTRIBUTIONS	\$282,165

Newcastle Elementary and Charter Schools Summary

Newcastle Elementary School District's 2023-24 General Fund projects a total operating **deficit** of \$ 170,342 resulting in an estimated ending fund balance of \$2.5 million. The components of Newcastle Elementary and Charter School fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$1 Million ; assignments - \$86,267; economic uncertainty - \$ 1.2; unassigned. Illustrated below is a detail description of the fund balance components.

Cash Flow

Newcastle Elementary School District is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2023-24	Est. Net Change	2024-25
NEWCASTLE ELEMENTARY	\$2,079,029	(\$547,838)	\$1,531,191
NEWCASTLE CHARTER SCHOOL	\$601,799	\$377,496	\$979,295
FOOD SERVICE	\$419,917	\$108,591	\$528,508
DEFERRED MAINTENANCE	\$350,003	(\$34,000)	\$316,003
CAPITAL FACILITIES	\$118,079	(\$7,913)	\$110,166
SCHOOL FACILITIES	\$0	\$0	\$0
CAPITAL OUTLAY	\$409,328	\$4,737	\$414,065
TOTAL	\$3,978,155	(\$98,927)	\$3,879,228

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
Latest COLA Preliminary Projection	N/A	N/A	≈ 2.00%	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204	\$177	\$177	\$170
Lottery – Prop. 20 per ADA	\$100	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$2,813	\$3,044	\$3,164	\$3,268
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$37.63	\$39.30	\$40.59
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$72.49	\$75.71	\$78.20
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.76	\$20.63	\$21.31
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$54.91	\$57.34	\$59.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with Newcastle Elementary School District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, Newcastle Elementary's enrollment remains steady, and Newcastle Charter is growing. The Local Control Funding Formula COLA is calculated at 2% for 2024-25 and 2025-26 due to new projections from the LAO. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal revenue is anticipated to be reduced in out years and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease slightly due to the reduction of various program revenues. SELPA revenues are anticipated to increase in 2024-25 due to the implementation of the new funding formula. Transfers In from Newcastle Charter School include oversight fees and special education contributions.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. Classified step costs are expected to increase by 2.0% each year. Restricted certificated and classified expenditures are estimated to decrease for 2024-25 for salaries paid for with one-time funds.

Classified salaries were increased for an additional TK aide to support the projected enrollment numbers.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Books and supplies were reduced due to the Math book textbook adoption being pushed to the 2024-25 school year and operating expenditures are estimated to remain constant.

Estimated Ending Fund Balances:

During 2024-25, Newcastle Elementary School District estimates a projected deficit of \$403,388, resulting in an ending Fund balance of approximately \$1.7 million for both Newcastle Elementary and Charter Schools (Fud 01 and 09)

During 2025-26, Newcastle Elementary School District estimates to deficit spend by \$257,860, resulting in an ending Fund balance of \$1.49 million for both Newcastle Elementary and Charter Schools (Fund 01 and 09).

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of the Newcastle Elementary and Newcastle Charter school funds expenses:

Description	2023-24	2024-25	2025-26
Facility Use	\$6,900	\$0	\$0
Library Author and Book Fair Fund	\$3,918	\$0	\$0
Text Books	\$13,439	\$0	\$0
SSC and Gate	\$1,007	\$0	\$0
Music Donation Account	\$7,993	\$0	\$0
Athletics and Field Trip Pass Through	\$36,504	\$0	\$0
Chromebook Insurance Fund	\$5,030	\$0	\$0
PTC Donations	\$371	\$0	\$0
Enrichment Fund	\$11,105	\$0	\$0
Classroom Technology	\$0	\$0	\$0
Towards Projected Deficits	\$0	\$0	\$0
EPA Salary and Benefitsd	\$0	\$0	\$0
Lottery For Certificated Salary and Benefits	\$0	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$207,616	\$702,946	\$654,788
Amount Disclosed per SB 858 Requirements	\$293,883	\$702,946	\$654,788
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$261,966	\$258,474	\$253,720
Add: Restricted Fund Balance	\$1,004,256	\$751,223	\$698,698
Add: Committed Funds	\$649,681	\$393,755	\$241,332
Add: Unallocated	\$0	\$0	\$0
Estimated Ending Fund Balance	\$2,210,486	\$2,107,098	\$1,849,238

Conclusion:

Multi-year projections show the trajectory of the School District's finances with the current information and would change if any one of the budget assumptions change. Newcastle Elementary and Charter School's multiyear projections show deficit spending each year which is depleting the ending fund balance and reserves. With the many changes that will be occurring in the next few years it would be prudent to find solutions that involve either increasing revenue or reducing expenditures.

The following fiscal changes have occurred since the 2023-24 Budget was approved :

- The district's Special Education expenditures have increased due to the placement of 6 new students in nonpublic schools or county regional programs that meet the student's needs.
- Harvest Ridge Cooperative Charter has moved into the Onorato building with the exception of one classroom occupied by Placer County Office of Education.
- A greater percentage of salaries have been charged to Newcastle Elementary School in order to meet the State mandated classroom expenditure requirements.
- This budget includes transfers from Newcastle Charter School to Newcastle Elementary for Charter Oversight and Special Education contributions.
- The math book adoption has been moved to the 2024-25 school year.
- The Arts and Music in Schools (AMS-Prop 28) estimated revenue of approximately \$57,000 has been included at 1st interim.
- An assignment for the district Occupational Therapist has been created. Half of the assignment (.5) is for Rocklin Academy and the other half (.5 FTE) is for NESD and HRCC. The OT had been paid via timesheets prior to 2023-24.

Future events that will impact the budget are as follows:

- In the summer of 2024 PCOE will be moving out of the Maintenance Operations and Transportation (MOT) buildings, located at 645 Kentucky Greens Way. This means NESD will have access to those buildings. Since PCOE provided grounds, services in lieu of rent the district will need to decide the best way to maintain the grounds on lower campus. The district will also incur additional utility expenses that were paid by PCOE.

Having access to the additional space on the campus provides many opportunities that need to be researched and discussed.

With conservative planning administration is confident that the Newcastle Elementary School District will be able to maintain prudent operating reserves and have the necessary cash in order to ensure fiscal solvency despite the current and future projected deficit spending.

In Your Service,

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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Fund (40)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid	1,674,957	3,234,409						4,909,366
Property Taxes & Misc. Local	476,832	211,738						688,570
Total General Purpose	2,151,789	3,446,147	-	-	-	-	-	5,597,936
Federal Revenues	429,181	-	150,000					579,181
Other State Revenues	561,679	545,515	270,000					1,377,194
Other Local Revenues (Note A)	847,880	14,600	12,000	7,200	10,400	-	173,837	1,065,917
TOTAL - REVENUES	3,990,529	4,006,262	432,000	7,200	10,400	-	173,837	8,620,228
EXPENDITURES								
Certificated Salaries	1,853,646	1,070,229						2,923,875
Classified Salaries	928,662	336,824	106,500					1,371,986
Employee Benefits (All)	1,268,231	659,708	41,109					1,969,048
Books & Supplies	107,512	181,835	169,300	-	138	-	-	458,785
Other Operating Expenses (Services)	376,421	525,446	6,500	91,200	16,300	-	5,100	1,020,967
Capital Outlay	-	-	-	-	1,875	-	164,000	165,875
Other Outgo	704,849	103,770		-	-	-	-	808,619
Direct Support/Indirect Costs	-	-						-
TOTAL - EXPENDITURES	5,239,321	2,877,812	323,409	91,200	18,313	-	169,100	8,719,155
EXCESS (DEFICIENCY)	(1,248,792)	1,128,450	108,591	(84,000)	(7,913)	-	4,737	(98,927)
OTHER SOURCES/USES								
Transfers In	750,954		-	50,000		-	-	800,954
Transfers (Out)	(50,000)	(750,954)				-	-	(800,954)
Net Other Sources (Uses) (Note A)	-	-						-
Contributions to Restricted Programs	-	-						-
TOTAL - OTHER SOURCES/USES	700,954	(750,954)	-	50,000	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(547,838)	377,496	108,591	(34,000)	(7,913)	-	4,737	(98,927)
FUND BALANCE								
Beginning Fund Balance (Note A)	2,079,029	601,799	419,917	350,003	118,079	-	409,328	3,978,155
Ending Balance, June 30	1,531,191	979,295	528,508	316,003	110,166	-	414,065	3,879,228

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

	Newcastle Elementary			Newcastle Charter			Grand Total
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Information Only
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,674,957	-	1,674,957	3,234,409	-	3,234,409	4,909,366
Basic Aid Supplement Funding	-	-	-	-	-	-	-
Property Taxes & Misc. Local	193,080	283,752	476,832	211,738		211,738	688,570
Total General Purpose	1,868,037	283,752	2,151,789	3,446,147	-	3,446,147	5,597,936
Federal Revenues	-	429,181	429,181	-		-	429,181
Other State Revenues	30,504	531,175	561,679	56,525	488,990	545,515	1,107,194
Other Local Revenues	509,700	338,180	847,880	14,600	-	14,600	862,480
TOTAL - REVENUES	2,408,241	1,582,288	3,990,529	3,517,272	488,990	4,006,262	7,996,791
EXPENDITURES							
Certificated Salaries	1,325,181	528,465	1,853,646	1,002,596	67,633	1,070,229	2,923,875
Classified Salaries	598,599	330,063	928,662	317,045	19,779	336,824	1,265,486
Employee Benefits (All)	689,252	578,979	1,268,231	463,288	196,420	659,708	1,927,939
Books & Supplies	42,260	65,252	107,512	147,667	34,168	181,835	289,347
Other Operating Expenses (Services)	151,836	224,585	376,421	522,946	2,500	525,446	901,867
Capital Outlay	-	-	-	-	-	-	-
Other Outgo*	44,700	660,149	704,849	103,770	-	103,770	808,619
TOTAL - EXPENDITURES	2,851,828	2,387,493	5,239,321	2,557,312	320,500	2,877,812	8,117,133
EXCESS (DEFICIENCY)	(443,587)	(805,205)	(1,248,792)	959,960	168,490	1,128,450	(120,342)
OTHER SOURCES/USES							
Transfers In	72,601	678,353	750,954			-	750,954
Transfers (Out)	(50,000)		(50,000)	(750,954)	-	(750,954)	(800,954)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(205,132)	205,132	-		-	-	-
TOTAL - OTHER SOURCES/USES	(182,531)	883,485	700,954	(750,954)	-	(750,954)	(50,000)
FUND BALANCE INCREASE (DECREASE)	(626,118)	78,280	(547,838)	209,006	168,490	377,496	(170,342)
FUND BALANCE							
Beginning Fund Balance	1,624,732	454,297	2,079,029	298,610	303,189	601,799	2,680,828
Ending Balance, June 30	998,614	532,577	1,531,191	507,616	471,679	979,295	2,510,486

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	Budget - ADA 461.81			1st Interim - ADA 471.63			Variance +9.82		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	5,274,757	140,343	5,415,100	5,314,184	283,752	5,597,936	39,427	143,409	182,836 A
Federal Revenue	0	328,630	328,630	0	429,181	429,181	0	100,551	100,551 B
State Revenue	78,332	779,885	858,217	87,029	1,020,165	1,107,194	8,697	240,280	248,977 C
Local Revenue	378,239	408,479	786,718	524,300	338,180	862,480	146,061	(70,299)	75,762 D
Total Revenues	5,731,328	1,657,337	7,388,665	5,925,513	2,071,278	7,996,791	194,185	413,941	608,126
EXPENDITURES									
Certificated Salaries	2,388,928	555,250	2,944,178	2,327,777	596,098	2,923,875	(61,151)	40,848	(20,303) E
Classified Salaries	901,390	296,128	1,197,518	915,644	349,842	1,265,486	14,254	53,714	67,968 F
Benefits	1,144,615	724,388	1,869,003	1,152,540	775,399	1,927,939	7,925	51,011	58,936 G
Books and Supplies	262,051	84,704	346,755	189,927	99,420	289,347	(72,124)	14,716	(57,408) H
Other Services & Oper. Expenses	634,370	142,578	776,948	674,782	227,085	901,867	40,412	84,507	124,919 I
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	148,470	343,899	492,369	148,470	660,149	808,619	0	316,250	316,250 J
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	5,479,824	2,146,947	7,626,771	5,409,140	2,707,993	8,117,133	(70,684)	561,046	490,362
Excess / (Deficiency)	251,504	(489,610)	(238,106)	516,373	(636,715)	(120,342)	264,869	(147,105)	117,764
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	72,601	678,353	750,954	27,051	678,353	705,404 K
Transfers Out	(95,550)	0	(95,550)	(800,954)	0	(800,954)	(705,404)	0	(705,404) K
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(441,982)	441,982	0	(205,132)	205,132	0	236,850	(236,850)	0
Total Financing Sources/Uses	(491,982)	441,982	(50,000)	(933,485)	883,485	(50,000)	(441,503)	441,503	0
Net Increase (Decrease)	(240,478)	(47,628)	(288,106)	(417,112)	246,770	(170,342)	(176,634)	294,398	117,764
FUND BALANCE, RESERVES									
Beginning Balance	1,655,863	517,847	2,173,710	1,923,342	757,486	2,680,828	267,479	239,639	507,118
Ending Balance	1,415,385	470,219	1,885,604	1,506,230	1,004,256	2,510,486	90,845	534,037	624,882
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	470,219	470,219	0	1,004,256	1,004,256	0	534,037	534,037 L
Committed	205,146	0	205,146	649,681	0	649,681	444,535	0	444,535
Assigned	86,267	0	86,267	86,267	0	86,267	0	0	0
Unassigned - REU	1,123,272	0	1,123,272	769,582	0	769,582	(353,690)	0	(353,690)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,415,385	470,219	1,885,604	1,506,230	1,004,256	2,510,486	90,845	534,037	624,882

Reserve for Economic Uncertainty (REU) is 15% of NES and NCS Expenses

Notes:

A - The increase to restricted general purpose revenue is due to an increase in Average Daily Attendance (ADA).

B - The increase to Federal revenue is primarily due to an increase of Federal Special Education Funding and the Federal REAP Grant.

C - Other State revenue was increased primarily due to the receipt of Universal TK second apportionment, mental health funding that was previously included in SELPA revenue and the inclusion of Prop 28 Arts and Music in the Classroom funds.

D - The increase to local revenue is primarily due to an increase in interest earned, deposits into the ASB fund, and billback revenue from Rocklin Academy for Occupational Therapy.

E - Certificated salaries have decreased due to vacant position salaries budgeted and actual salaries for hired staff.

F - Classified salaries have increased primarily due to adding creating a full time assignment for the Occupational Therapist position.

G - Employee benefits have increased in relation to the changes in certificated and classified salaries.

H - Books and supplies have been reduced primarily due to the Math text book adoption being moved to 2024-2025.

I - Services have been increased for students placed in Non Public Schools.

J - Other outgo has been increased due to students placed in programs with PCOE and other school districts.

K - The increase to transfers in/out is a transfer from Newcastle Charter School to Newcastle Elementary for the charter school's portion of the unrestricted fund contribution to Special Education.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Elementary Report Comparison

Description	Budget - ADA 151.71 Funded			1st Int - ADA 161.10			Variance + 9.4		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,837,144	140,343	1,977,487	1,868,037	283,752	2,151,789	30,893	143,409	174,302 A
Federal Revenue	0	328,630	328,630	0	429,181	429,181	0	100,551	100,551 B
State Revenue	30,372	484,609	514,981	30,504	531,175	561,679	132	46,566	46,698 C
Local Revenue	372,239	408,479	780,718	509,700	338,180	847,880	137,461	(70,299)	67,162 D
Total Revenues	2,239,755	1,362,061	3,601,816	2,408,241	1,582,288	3,990,529	168,486	220,227	388,713
EXPENDITURES									
Certificated Salaries	888,786	516,582	1,405,368	1,325,181	528,465	1,853,646	436,395	11,883	448,278 E
Classified Salaries	585,549	271,765	857,314	598,599	330,063	928,662	13,050	58,298	71,348
Benefits	525,789	536,170	1,061,959	689,252	578,979	1,268,231	163,463	42,809	206,272 F
Books and Supplies	158,356	59,053	217,409	42,260	65,252	107,512	(116,096)	6,199	(109,897) G
Other Services & Oper. Expenses	118,732	130,617	249,349	151,836	224,585	376,421	33,104	93,968	127,072 H
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	44,700	343,899	388,599	44,700	660,149	704,849	0	316,250	316,250 I
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Unidentified Budget Cuts	0	0	0	0	0	0	0	0	0
Total Expenditures	2,321,912	1,858,086	4,179,998	2,851,828	2,387,493	5,239,321	529,916	529,407	1,059,323
Excess / (Deficiency)	(82,157)	(496,025)	(578,182)	(443,587)	(805,205)	(1,248,792)	(361,430)	(309,180)	(670,610)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	72,601	678,353	750,954	27,051	678,353	705,404 J
Transfers Out	(50,000)	0	(50,000)	(50,000)	0	(50,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(441,982)	441,982	0	(205,132)	205,132	0	236,850	(236,850)	0
Total Financing Sources/Uses	(446,432)	441,982	(4,450)	(182,531)	883,485	700,954	263,901	441,503	705,404
Net Increase (Decrease)	(528,589)	(54,043)	(582,632)	(626,118)	78,280	(547,838)	(97,529)	132,323	34,794
FUND BALANCE, RESERVES									
Beginning Balance	1,636,542	379,382	2,015,924	1,624,732	454,297	2,079,029	(11,810)	74,915	63,105
Ending Balance	1,107,953	325,339	1,433,292	998,614	532,577	1,531,191	(109,339)	207,238	97,899
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0
Restricted	0	325,339	325,339		532,577	532,577	0	207,238	207,238
Committed	205,146		205,146	649,681	0	649,681	444,535	0	444,535
Assigned	86,267		86,267	86,267	0	86,267	0	0	0
Unassigned - REU	815,840		815,840	261,966	0	261,966	(553,874)	0	(553,874)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,107,953	325,339	1,433,292	998,614	532,577	1,531,191	(109,339)	207,238	97,899

Notes:

A - The increase to restricted general purpose revenue is due to an increase in Average Daily Attendance (ADA).

B - The increase to Federal revenue is primarily due to an increase of Federal Special Education Funding and the Federal REAP Grant.

C - Other State revenue was increased primarily due to the receipt of Universal TK second apportionment, mental health funding that was previously included in SELPA revenue and the inclusion of Prop 28 Arts and Music in the Classroom funds.

D - The increase to local revenue is primarily due to an increase in interest earned, deposits into the ASB fund, and billback revenue from Rocklin Academy for Occupational Therapy.

E - Certificated and Classified salaries have increased due to a larger percentage being charged to Newcastle Elementary so the district meets the CEA requirements for Current Expense formula / Minimum Classroom Compensation.

F - Employee benefits have increased in relation to the changes in certificated and classified salaries.

G - A greater percentage of books and supplies have been allocated to Newcastle Charter School.

H - The Operating Exp and Services budget has been increased primarily due to an increase in special education services.

I - Other outgo increased due to student's placement in PCOE programs.

J - The increase in transfers in is the amount of Special Education expenditures being charged to Newcastle Charter School.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Charter Report Comparison

Description	Budget- ADA 310.10			1st Interim Budget- ADA 310.53			Variance +0.47		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,437,613	0	3,437,613	3,446,147	0	3,446,147	8,534	0	8,534
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	47,960	295,276	343,236	56,525	488,990	545,515	8,565	193,714	202,279 A
Local Revenue	6,000	0	6,000	14,600	0	14,600	8,600	0	8,600
Total Revenues	3,491,573	295,276	3,786,849	3,517,272	488,990	4,006,262	25,699	193,714	219,413
EXPENDITURES									
Certificated Salaries	1,500,142	38,668	1,538,810	1,002,596	67,633	1,070,229	(497,546)	28,965	(468,581) B
Classified Salaries	315,841	24,363	340,204	317,045	19,779	336,824	1,204	(4,584)	(3,380) B
Benefits	618,826	188,218	807,044	463,288	196,420	659,708	(155,538)	8,202	(147,336) C
Books and Supplies	103,695	25,651	129,346	147,667	34,168	181,835	43,972	8,517	52,489 D
Other Services & Oper. Expenses	515,638	11,961	527,599	522,946	2,500	525,446	7,308	(9,461)	(2,153)
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	103,770	0	103,770	103,770	0	103,770	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	3,157,912	288,861	3,446,773	2,557,312	320,500	2,877,812	(600,600)	31,639	(568,961)
Excess / (Deficiency)	333,661	6,415	340,076	959,960	168,490	1,128,450	626,299	162,075	788,374
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(750,954)	0	(750,954)	(705,404)	0	(705,404) E
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(750,954)	0	(750,954)	(705,404)	0	(705,404)
Net Increase (Decrease)	288,111	6,415	294,526	209,006	168,490	377,496	(79,105)	162,075	82,970
FUND BALANCE, RESERVES									
Beginning Balance	19,321	138,465	157,786	298,610	303,189	601,799	279,289	164,724	444,013
Ending Balance	307,432	144,880	452,312	507,616	471,679	979,295	200,184	326,799	526,983
Nonspendable (Revolving Cash)		0	0	0		0	0	0	0
Restricted		144,880	144,880	0	471,679	471,679	0	326,799	326,799
Committed			0	0	0	0	0	0	0
Assigned	0		0	0	0	0	0	0	0
Unassigned - REU	307,432	0	307,432	507,616	0	507,616	200,184	0	200,184
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	307,432	144,880	452,312	507,616	471,679	979,295	200,184	326,799	526,983

Notes:

A - Other State revenue was increased primarily due to the receipt of Universal TK second apportionment, mental health funding that was previously included in SELPA revenue and the inclusion of "Prop 28 Arts and Music in the Classroom" funds.

B- Certificated and Classified salaries have decreased due to a larger percentage being charged to Newcastle Elementary so the district meets the CEA requirements for Current Expense formula /Minimum Classroom Compensation.

C -- Employee benefits are decreased in relation to the changes in classified positions.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2023-24 Projected Budget - 469.74			2024-25 Projected Budget - 471.28			2025-26 Projected Budget - 464.48		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,314,184	283,752	5,597,936	5,454,536	297,940	5,752,476	5,483,336	306,878	5,790,214
Federal Revenue	0	429,181	429,181	0	147,703	147,703	0	152,134	152,134
State Revenue (B)	87,029	1,020,165	1,107,194	95,928	1,005,612	1,101,540	96,511	1,005,562	1,102,073
Local Revenue	524,300	338,180	862,480	540,321	438,180	978,501	541,088	438,180	979,268
Total Revenues	5,925,513	2,071,278	7,996,791	6,090,785	1,889,435	7,980,220	6,120,935	1,902,754	8,023,689
EXPENDITURES									
Certificated Salaries (C)	2,327,777	596,098	2,923,875	2,386,491	581,242	2,967,733	2,422,289	502,961	2,925,250
Classified Salaries (D)	915,644	349,842	1,265,486	934,908	491,509	1,426,417	954,579	501,825	1,456,404
Benefits (E)	1,152,540	775,399	1,927,939	1,247,253	737,207	1,984,460	1,268,140	726,757	1,994,897
Books and Supplies	189,927	99,420	289,347	269,927	66,613	336,540	169,927	66,613	236,540
Other Services & Oper. Exp	674,782	227,085	901,867	692,782	167,057	859,839	692,782	167,057	859,839
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	148,470	660,149	808,619	148,470	660,149	808,619	148,470	660,149	808,619
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,409,140	2,707,993	8,117,133	5,679,831	2,703,777	8,383,608	5,656,187	2,625,362	8,281,549
Excess / (Deficiency)	516,373	(636,715)	(120,342)	410,954	(814,342)	(403,388)	464,748	(722,608)	(257,860)
OTHER SOURCES/USES									
Transfers In	72,601	678,353	750,954	148,934	561,309	710,243	251,378	670,083	921,461
Transfers Out (G)	(800,954)	0	(800,954)	(710,243)	0	(710,243)	(921,461)	0	(921,461)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(205,132)	205,132	0	0	0	0	0	0	0
Total Financing Sources/Uses	(933,485)	883,485	(50,000)	(561,309)	561,309	1	(670,083)	670,083	0
Net Increase (Decrease)	(417,112)	246,770	(170,342)	(150,355)	(253,033)	(403,388)	(205,335)	(52,525)	(257,860)
FUND BALANCE, RESERVES									
Beginning Balance	1,923,342	757,486	2,680,828	1,506,230	1,004,256	2,510,486	1,355,875	751,223	2,107,098
Ending Balance	1,506,230	1,004,256	2,510,486	1,355,875	751,223	2,107,098	1,150,540	698,698	1,849,238
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	1,004,256	1,004,256	0	751,223	751,223	0	698,698	698,698
Committed	649,681	0	649,681	393,755	0	393,755	241,332	0	241,332
Assigned (J)	86,267	0	86,267	0	0	0	0	0	0
Unassigned - REU (K)	769,582	0	769,582	961,420	0	961,420	908,508	0	908,508
Unassigned - Other	0	0	0	0	0	0	0	0	1
Total - Fund Balance	1,506,230	1,004,256	2,510,486	1,355,875	751,223	2,107,098	1,150,540	698,698	1,849,238

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2023-24 Projected Budget-160.16			2024-25 Projected Budget-161.44			2025-26 Projected Budget-161.12		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,868,037	283,752	2,151,789	1,924,586	297,940	2,222,526	1,955,737	306,878	2,262,615
Federal Revenue	0	429,181	429,181	0	147,703	147,703	0	152,134	152,134
State Revenue (B)	30,504	531,175	561,679	34,643	682,224	716,867	35,067	682,224	717,291
Local Revenue	509,700	338,180	847,880	524,991	438,180	963,171	524,991	438,180	963,171
Total Revenues	2,408,241	1,582,288	3,990,529	2,484,220	1,566,047	4,050,267	2,515,795	1,579,416	4,095,211
EXPENDITURES									
Certificated Salaries (C)	1,325,181	528,465	1,853,646	1,368,856	512,595	1,881,451	1,389,389	470,284	1,859,673
Classified Salaries (D)	598,599	330,063	928,662	610,571	329,739	940,310	622,782	336,334	959,116
Benefits (E)	689,252	578,979	1,268,231	642,616	491,162	1,133,778	655,383	486,277	1,141,660
Books and Supplies	42,260	65,252	107,512	142,260	32,445	174,705	42,260	32,445	74,705
Other Services & Oper. Exp (F)	151,836	224,585	376,421	169,836	164,557	334,393	169,836	164,557	334,393
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	44,700	660,149	704,849	44,700	660,149	704,849	44,700	660,149	704,849
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-	0	0	0	0	0	0	0	0	0
Total Expenditures	2,851,828	2,387,493	5,239,321	2,978,839	2,190,647	5,169,486	2,924,350	2,150,046	5,074,396
Excess / (Deficiency)	(443,587)	(805,205)	(1,248,792)	(494,619)	(624,600)	(1,119,219)	(408,555)	(570,630)	(979,185)
OTHER SOURCES/USES									
Transfers In (G)	72,601	678,353	750,954	148,934	561,309	710,243	251,378	670,083	921,461
Transfers Out (G)	(50,000)	0	(50,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(205,132)	205,132	0	0	0	0	0	0	0
Total Financing Sources/Uses	(182,531)	883,485	700,954	148,934	561,309	710,243	251,378	670,083	921,461
Net Increase (Decrease)	(626,118)	78,280	(547,838)	(345,685)	(63,291)	(408,976)	(157,177)	99,453	(57,724)
FUND BALANCE, RESERVES									
Beginning Balance	1,624,732	454,297	2,079,029	998,614	532,577	1,531,191	652,929	469,286	1,122,215
Ending Balance	998,614	532,577	1,531,191	652,929	469,286	1,122,215	495,752	568,739	1,064,491
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	532,577	532,577	0	469,286	469,286	0	568,739	568,739
Committed (J)	649,681	0	649,681	393,755	0	393,755	241,332	0	241,332
Assigned	86,267	0	86,267	0	0	0	0	0	0
Unassigned - REU	261,966	0	261,966	258,474	0	258,474	253,720	0	253,720
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	998,614	532,577	1,531,191	652,929	469,286	1,122,215	495,752	568,739	1,064,491

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	2.00%
25-26	2.00%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$170	\$67	\$38
2024-25	\$170	\$67	\$39
2025-26	\$170	\$67	\$41

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$256,542

(C) Certificated salary assumptions are as follows:

2024-25 - 1.5% Step and Column
2025-26 - 1.5% Step and Column

** 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(D) Classified salary assumptions are as

2024-25 - 2.0% Step and Column
2025-26 - 2.0% Step and Column

** 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

Employer Retirement Contribution Rates are as follows

2023-2024	STRS 19.10%	PERS 27.70%
2024-2025	STRS 19.10%	PERS 28.30%
2025-2026	STRS 19.10%	PERS 28.30%

(F) Services and operating expenses were increased for additional grounds services.

(G) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows

(H) 2023-24 Committed Funds include \$410,038 for anticipated legal expenses, \$74,518 for textbooks and 186,108 for OPEB Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 1st Interim Budget

Newcastle Charter Multi-Year Projection

Description	2023-24 Projected Budget -310.53			2024-25 Projected Budget -309.84			2025-26 Projected Budget -303.36		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,446,147	0	3,446,147	3,529,950	0	3,529,950	3,527,599	0	3,527,599
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	56,525	488,990	545,515	61,285	323,388	384,673	61,444	323,338	384,782
Local Revenue	14,600	0	14,600	15,330	0	15,330	16,097	0	16,097
Total Revenues	3,517,272	488,990	4,006,262	3,606,565	323,388	3,929,953	3,605,140	323,338	3,928,478
EXPENDITURES									
Certificated Salaries (C)	1,002,596	67,633	1,070,229	1,017,635	68,647	1,086,282	1,032,900	32,677	1,065,577
Classified Salaries (D)	317,045	19,779	336,824	324,337	161,770	486,107	331,797	165,491	497,288
Benefits (E)	463,288	196,420	659,708	604,637	246,045	850,682	612,757	240,480	853,237
Books and Supplies	147,667	34,168	181,835	127,667	34,168	161,835	127,667	34,168	161,835
Other Services & Oper. Exp	522,946	2,500	525,446	522,946	2,500	525,446	522,946	2,500	525,446
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	103,770	0	103,770	103,770	0	103,770	103,770	0	103,770
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,557,312	320,500	2,877,812	2,700,992	513,130	3,214,122	2,731,837	475,316	3,207,153
Excess / (Deficiency)	959,960	168,490	1,128,450	905,573	(189,742)	715,831	873,303	(151,978)	721,325
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(750,954)	0	(750,954)	(710,243)	0	(710,243)	(921,461)	0	(921,461)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(750,954)	0	(750,954)	(710,243)	0	(710,243)	(921,461)	0	(921,461)
Net Increase (Decrease)	209,006	168,490	377,496	195,330	(189,742)	5,588	(48,158)	(151,978)	(200,136)
FUND BALANCE, RESERVES									
Beginning Balance	298,610	303,189	601,799	507,616	471,679	979,295	702,946	281,937	984,883
Ending Balance	507,616	471,679	979,295	702,946	281,937	984,883	654,788	129,959	784,747
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	471,679	471,679	0	281,937	281,937	0	129,959	129,959
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	507,616	0	507,616	702,946	0	702,946	654,788	0	654,788
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	507,616	471,679	979,295	702,946	281,937	984,883	654,788	129,959	784,747

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	2.00%
25-26	2.00%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$170	\$67	\$20
2024-25	\$170	\$67	\$21
2025-26	\$170	\$67	\$21

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$171,030

(C) Certificated salary assumptions are as follows:

2024-25 - 1.5% Step and Column

2025-26 - 1.5% Step and Column

Temporary Certificated position has been removed in the 25-26 school year.

(D) Classified salary assumptions

2024-25 - 2.0% Step and Column

2025-26 - 2.0% Step and Column

** 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant and an additional TK Aide has been added in 24-25 and 25-26

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (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	1,837,144.00	1,837,144.00	147,694.88	1,868,037.00	30,893.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,372.00	30,372.00	1,022.78	30,504.00	132.00	0.4%
4) Other Local Revenue		8600-8799	372,239.00	372,239.00	81,754.69	509,700.00	137,461.00	36.9%
5) TOTAL, REVENUES			2,239,755.00	2,239,755.00	230,472.35	2,408,241.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	888,786.00	888,786.00	259,732.86	1,325,181.00	(436,395.00)	-49.1%
2) Classified Salaries		2000-2999	585,549.00	585,549.00	199,020.58	598,599.00	(13,050.00)	-2.2%
3) Employee Benefits		3000-3999	525,789.00	525,789.00	166,181.04	689,252.00	(163,463.00)	-31.1%
4) Books and Supplies		4000-4999	158,356.00	158,356.00	21,497.51	42,260.00	116,096.00	73.3%
5) Services and Other Operating Expenditures		5000-5999	118,732.00	118,732.00	151,025.63	151,836.00	(33,104.00)	-27.9%
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	44,700.00	44,700.00	0.00	44,700.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,321,912.00	2,321,912.00	797,457.62	2,851,828.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,157.00)	(82,157.00)	(566,985.27)	(443,587.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	148,934.00	103,384.00	227.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(441,982.00)	(441,982.00)	0.00	(281,465.00)	160,517.00	-36.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(446,432.00)	(446,432.00)	0.00	(182,531.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(528,589.00)	(528,589.00)	(566,985.27)	(626,118.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,636,542.00	1,636,542.00		1,624,732.00	(11,810.00)	-0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,542.00	1,636,542.00		1,624,732.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,542.00	1,636,542.00		1,624,732.00		
2) Ending Balance, June 30 (E + F1e)			1,107,953.00	1,107,953.00		998,614.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
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		647,181.00		
Other Commitments		9760	205,146.00	205,146.00		0.00		
d) Assigned								
Other Assignments		9780	214,501.00	214,501.00		86,267.00		
Teacher Salary and Benefits	1100	9780	22,689.00					
Teacher Salary and Benefits	1400	9780	105,545.00					
Teacher Salary and Benefits	1100	9780		22,689.00				
Teacher Salary and Benefits	1400	9780		105,545.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	688,306.00	687,606.00		264,466.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,240,251.00	1,240,251.00	372,466.00	1,190,413.00	(49,838.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	481,642.00	481,642.00	128,106.00	484,544.00	2,902.00	0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,027.00	7,027.00	0.00	6,802.00	(225.00)	-3.2%
Timber Yield Tax		8022	21.00	21.00	0.00	43.00	22.00	104.8%
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	1,258,003.00	1,258,003.00	0.00	1,313,082.00	55,079.00	4.4%
Unsecured Roll Taxes		8042	26,058.00	26,058.00	24,228.06	27,521.00	1,463.00	5.6%
Prior Years' Taxes		8043	825.00	825.00	2.40	658.00	(167.00)	-20.2%
Supplemental Taxes		8044	301,254.00	301,254.00	3,982.24	310,288.00	9,034.00	3.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	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			3,315,081.00	3,315,081.00	528,784.70	3,333,351.00	18,270.00	0.6%
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	(1,477,937.00)	(1,477,937.00)	(381,089.82)	(1,465,314.00)	12,623.00	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			1,837,144.00	1,837,144.00	147,694.88	1,868,037.00	30,893.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	6,344.00	6,344.00	0.00	5,319.00	(1,025.00)	-16.2%
Lottery - Unrestricted and Instructional Materials		8560	24,028.00	24,028.00	1,022.78	25,185.00	1,157.00	4.8%

26 of 149

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,372.00	30,372.00	1,022.78	30,504.00	132.00	0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	91,000.00	91,000.00	0.00	141,795.00	50,795.00	55.8%
Interest		8660	15,000.00	15,000.00	19,383.05	39,000.00	24,000.00	160.0%
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	256,239.00	256,239.00	0.00	256,239.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	10,000.00	10,000.00	62,371.64	72,666.00	62,666.00	626.7%
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			372,239.00	372,239.00	81,754.69	509,700.00	137,461.00	36.9%
TOTAL, REVENUES			2,239,755.00	2,239,755.00	230,472.35	2,408,241.00	168,486.00	7.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	584,759.00	584,759.00	163,479.19	1,024,207.00	(439,448.00)	-75.2%
Certificated Pupil Support Salaries		1200	33,586.00	33,586.00	6,106.63	30,533.00	3,053.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	270,441.00	270,441.00	90,147.04	270,441.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			888,786.00	888,786.00	259,732.86	1,325,181.00	(436,395.00)	-49.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,281.00	51,281.00	12,743.55	40,192.00	11,089.00	21.6%
Classified Support Salaries		2200	74,490.00	74,490.00	24,363.26	92,051.00	(17,561.00)	-23.6%
Classified Supervisors' and Administrators' Salaries		2300	183,472.00	183,472.00	61,157.36	183,472.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,303.00	249,303.00	92,039.89	252,084.00	(2,781.00)	-1.1%
Other Classified Salaries		2900	27,003.00	27,003.00	8,716.52	30,800.00	(3,797.00)	-14.1%
TOTAL, CLASSIFIED SALARIES			585,549.00	585,549.00	199,020.58	598,599.00	(13,050.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	167,760.00	167,760.00	48,674.43	251,987.00	(84,227.00)	-50.2%
PERS		3201-3202	157,826.00	157,826.00	51,569.59	156,608.00	1,218.00	0.8%
OASDI/Medicare/Alternative		3301-3302	56,791.00	56,791.00	18,062.33	61,759.00	(4,968.00)	-8.7%
Health and Welfare Benefits		3401-3402	100,173.00	100,173.00	38,807.41	173,064.00	(72,891.00)	-72.8%
Unemployment Insurance		3501-3502	7,252.00	7,252.00	218.40	918.00	6,334.00	87.3%
Workers' Compensation		3601-3602	22,300.00	22,300.00	6,745.42	28,291.00	(5,991.00)	-26.9%
OPEB, Allocated		3701-3702	7,695.00	7,695.00	(872.75)	5,350.00	2,345.00	30.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,992.00	5,992.00	2,976.21	11,275.00	(5,283.00)	-88.2%
TOTAL, EMPLOYEE BENEFITS			525,789.00	525,789.00	166,181.04	689,252.00	(163,463.00)	-31.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,606.00	20,606.00	18,198.13	33,403.00	(12,797.00)	-62.1%
Noncapitalized Equipment		4400	37,750.00	37,750.00	3,299.38	8,857.00	28,893.00	76.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,356.00	158,356.00	21,497.51	42,260.00	116,096.00	73.3%
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	12,900.00	12,900.00	4,873.67	37,500.00	(24,600.00)	-190.7%
Dues and Memberships		5300	14,070.00	14,070.00	11,538.58	13,770.00	300.00	2.1%
Insurance		5400-5450	27,000.00	27,000.00	6,023.10	10,000.00	17,000.00	63.0%
Operations and Housekeeping Services		5500	101,550.00	101,550.00	35,292.42	101,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,000.00	23,000.00	5,685.14	23,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(241,543.00)	(241,543.00)	0.00	(241,543.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,155.00	181,155.00	86,934.21	206,959.00	(25,804.00)	-14.2%
Communications		5900	600.00	600.00	678.51	600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,732.00	118,732.00	151,025.63	151,836.00	(33,104.00)	-27.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	21,600.00	21,600.00	0.00	21,600.00	0.00	0.0%
Other Debt Service - Principal		7439	23,100.00	23,100.00	0.00	23,100.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,700.00	44,700.00	0.00	44,700.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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			2,321,912.00	2,321,912.00	797,457.62	2,851,828.00	(529,916.00)	-22.8%
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	45,550.00	45,550.00	0.00	148,934.00	103,384.00	227.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	148,934.00	103,384.00	227.0%
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(441,982.00)	(441,982.00)	0.00	(281,465.00)	160,517.00	-36.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(441,982.00)	(441,982.00)	0.00	(281,465.00)	160,517.00	-36.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(446,432.00)	(446,432.00)	0.00	(182,531.00)	263,901.00	-59.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	140,343.00	140,343.00	0.00	283,752.00	143,409.00	102.2%
2) Federal Revenue		8100-8299	328,630.00	328,630.00	100,312.55	429,181.00	100,551.00	30.6%
3) Other State Revenue		8300-8599	484,609.00	484,609.00	184,822.86	531,175.00	46,566.00	9.6%
4) Other Local Revenue		8600-8799	408,479.00	408,479.00	53,966.00	338,180.00	(70,299.00)	-17.2%
5) TOTAL, REVENUES			1,362,061.00	1,362,061.00	339,101.41	1,582,288.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	516,582.00	516,582.00	148,029.71	528,465.00	(11,883.00)	-2.3%
2) Classified Salaries		2000-2999	271,765.00	271,765.00	82,756.73	330,063.00	(58,298.00)	-21.5%
3) Employee Benefits		3000-3999	536,170.00	536,170.00	83,166.70	578,979.00	(42,809.00)	-8.0%
4) Books and Supplies		4000-4999	59,053.00	59,053.00	59,964.69	65,252.00	(6,199.00)	-10.5%
5) Services and Other Operating Expenditures		5000-5999	130,617.00	130,617.00	65,571.11	224,585.00	(93,968.00)	-71.9%
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	343,899.00	343,899.00	(4,665.00)	660,149.00	(316,250.00)	-92.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,858,086.00	1,858,086.00	434,823.94	2,387,493.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(496,025.00)	(496,025.00)	(95,722.53)	(805,205.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	602,020.00	602,020.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	441,982.00	441,982.00	0.00	281,465.00	(160,517.00)	-36.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			441,982.00	441,982.00	0.00	883,485.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,043.00)	(54,043.00)	(95,722.53)	78,280.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	379,382.00	379,382.00		454,297.00	74,915.00	19.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			379,382.00	379,382.00		454,297.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,382.00	379,382.00		454,297.00		
2) Ending Balance, June 30 (E + F1e)			325,339.00	325,339.00		532,577.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	325,340.00	325,340.00		532,577.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)		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	140,343.00	140,343.00	0.00	283,752.00	143,409.00	102.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,343.00	140,343.00	0.00	283,752.00	143,409.00	102.2%
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	56,070.00	56,070.00	0.00	135,756.00	79,686.00	142.1%
Special Education Discretionary Grants		8182	9,500.00	9,500.00	0.00	9,500.00	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	28,170.00	28,170.00	11,640.02	28,170.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,660.00	5,660.00	543.00	5,908.00	248.00	4.4%
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	78,373.00	78,373.00	40,878.27	98,815.00	20,442.00	26.1%
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	150,857.00	150,857.00	47,251.26	151,032.00	175.00	0.1%
TOTAL, FEDERAL REVENUE			328,630.00	328,630.00	100,312.55	429,181.00	100,551.00	30.6%
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	9,470.00	9,470.00	1,842.86	10,245.00	775.00	8.2%
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	475,139.00	475,139.00	182,980.00	520,930.00	45,791.00	9.6%
TOTAL, OTHER STATE REVENUE			484,609.00	484,609.00	184,822.86	531,175.00	46,566.00	9.6%
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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	78,400.00	78,400.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

35 of 149

Description	Resource Codes	Object Codes	Original Budget (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	408,479.00	408,479.00	53,966.00	259,780.00	(148,699.00)	-36.4%
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			408,479.00	408,479.00	53,966.00	338,180.00	(70,299.00)	-17.2%
TOTAL, REVENUES			1,362,061.00	1,362,061.00	339,101.41	1,582,288.00	220,227.00	16.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	270,741.00	270,741.00	67,779.15	292,802.00	(22,061.00)	-8.1%
Certificated Pupil Support Salaries		1200	78,369.00	78,369.00	24,426.56	68,191.00	10,178.00	13.0%
Certificated Supervisors' and Administrators' Salaries		1300	167,472.00	167,472.00	55,824.00	167,472.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			516,582.00	516,582.00	148,029.71	528,465.00	(11,883.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	138,408.00	138,408.00	45,631.79	218,516.00	(80,108.00)	-57.9%
Classified Support Salaries		2200	133,357.00	133,357.00	37,124.94	111,547.00	21,810.00	16.4%
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			271,765.00	271,765.00	82,756.73	330,063.00	(58,298.00)	-21.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	356,857.00	356,857.00	26,809.40	355,709.00	1,148.00	0.3%
PERS		3201-3202	64,128.00	64,128.00	21,539.14	86,720.00	(22,592.00)	-35.2%
OASDI/Medicare/Alternative		3301-3302	25,500.00	25,500.00	8,239.85	32,303.00	(6,803.00)	-26.7%
Health and Welfare Benefits		3401-3402	67,169.00	67,169.00	21,669.64	85,895.00	(18,726.00)	-27.9%
Unemployment Insurance		3501-3502	3,790.00	3,790.00	(63.10)	422.00	3,368.00	88.9%
Workers' Compensation		3601-3602	11,616.00	11,616.00	3,461.72	12,933.00	(1,317.00)	-11.3%
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	7,110.00	7,110.00	1,510.05	4,997.00	2,113.00	29.7%
TOTAL, EMPLOYEE BENEFITS			536,170.00	536,170.00	83,166.70	578,979.00	(42,809.00)	-8.0%
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	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	59,053.00	59,053.00	59,692.71	63,452.00	(4,399.00)	-7.4%
Noncapitalized Equipment		4400	0.00	0.00	271.98	1,800.00	(1,800.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,053.00	59,053.00	59,964.69	65,252.00	(6,199.00)	-10.5%
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	32,764.00	32,764.00	9,716.73	37,545.00	(4,781.00)	-14.6%
Dues and Memberships		5300	2,500.00	2,500.00	2,533.25	2,535.00	(35.00)	-1.4%
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	750.00	750.00	125.01	750.00	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	94,603.00	94,603.00	53,196.12	183,755.00	(89,152.00)	-94.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,617.00	130,617.00	65,571.11	224,585.00	(93,968.00)	-71.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	198,000.00	(198,000.00)	New
Payments to County Offices		7142	343,899.00	343,899.00	(4,665.00)	462,149.00	(118,250.00)	-34.4%
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)			343,899.00	343,899.00	(4,665.00)	660,149.00	(316,250.00)	-92.0%
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			1,858,086.00	1,858,086.00	434,823.94	2,387,493.00	(529,407.00)	-28.5%
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	602,020.00	602,020.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	602,020.00	602,020.00	New
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	441,982.00	441,982.00	0.00	281,465.00	(160,517.00)	-36.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			441,982.00	441,982.00	0.00	281,465.00	(160,517.00)	-36.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			441,982.00	441,982.00	0.00	883,485.00	(441,503.00)	-99.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,977,487.00	1,977,487.00	147,694.88	2,151,789.00	174,302.00	8.8%
2) Federal Revenue		8100-8299	328,630.00	328,630.00	100,312.55	429,181.00	100,551.00	30.6%
3) Other State Revenue		8300-8599	514,981.00	514,981.00	185,845.64	561,679.00	46,698.00	9.1%
4) Other Local Revenue		8600-8799	780,718.00	780,718.00	135,720.69	847,880.00	67,162.00	8.6%
5) TOTAL, REVENUES			3,601,816.00	3,601,816.00	569,573.76	3,990,529.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,405,368.00	1,405,368.00	407,762.57	1,853,646.00	(448,278.00)	-31.9%
2) Classified Salaries		2000-2999	857,314.00	857,314.00	281,777.31	928,662.00	(71,348.00)	-8.3%
3) Employee Benefits		3000-3999	1,061,959.00	1,061,959.00	249,347.74	1,268,231.00	(206,272.00)	-19.4%
4) Books and Supplies		4000-4999	217,409.00	217,409.00	81,462.20	107,512.00	109,897.00	50.5%
5) Services and Other Operating Expenditures		5000-5999	249,349.00	249,349.00	216,596.74	376,421.00	(127,072.00)	-51.0%
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	388,599.00	388,599.00	(4,665.00)	704,849.00	(316,250.00)	-81.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,179,998.00	4,179,998.00	1,232,281.56	5,239,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(578,182.00)	(578,182.00)	(662,707.80)	(1,248,792.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	750,954.00	705,404.00	1,548.6%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,450.00)	(4,450.00)	0.00	700,954.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(582,632.00)	(582,632.00)	(662,707.80)	(547,838.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,015,924.00	2,015,924.00		2,079,029.00	63,105.00	3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,015,924.00	2,015,924.00		2,079,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,015,924.00	2,015,924.00		2,079,029.00		
2) Ending Balance, June 30 (E + F1e)			1,433,292.00	1,433,292.00		1,531,191.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

40 of 149

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	325,340.00	325,340.00		532,577.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		647,181.00		
Other Commitments		9760	205,146.00	205,146.00		0.00		
d) Assigned								
Other Assignments		9780	214,501.00	214,501.00		86,267.00		
Teacher Salary and Benefits	1100	9780	22,689.00					
Teacher Salary and Benefits	1400	9780	105,545.00					
Teacher Salary and Benefits	1100	9780		22,689.00				
Teacher Salary and Benefits	1400	9780		105,545.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	688,306.00	687,606.00		264,466.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,240,251.00	1,240,251.00	372,466.00	1,190,413.00	(49,838.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	481,642.00	481,642.00	128,106.00	484,544.00	2,902.00	0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,027.00	7,027.00	0.00	6,802.00	(225.00)	-3.2%
Timber Yield Tax		8022	21.00	21.00	0.00	43.00	22.00	104.8%
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	1,258,003.00	1,258,003.00	0.00	1,313,082.00	55,079.00	4.4%
Unsecured Roll Taxes		8042	26,058.00	26,058.00	24,228.06	27,521.00	1,463.00	5.6%
Prior Years' Taxes		8043	825.00	825.00	2.40	658.00	(167.00)	-20.2%
Supplemental Taxes		8044	301,254.00	301,254.00	3,982.24	310,288.00	9,034.00	3.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	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			3,315,081.00	3,315,081.00	528,784.70	3,333,351.00	18,270.00	0.6%
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	(1,477,937.00)	(1,477,937.00)	(381,089.82)	(1,465,314.00)	12,623.00	-0.9%
Property Taxes Transfers		8097	140,343.00	140,343.00	0.00	283,752.00	143,409.00	102.2%

41 of 149

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,977,487.00	1,977,487.00	147,694.88	2,151,789.00	174,302.00	8.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,070.00	56,070.00	0.00	135,756.00	79,686.00	142.1%
Special Education Discretionary Grants		8182	9,500.00	9,500.00	0.00	9,500.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	28,170.00	28,170.00	11,640.02	28,170.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,660.00	5,660.00	543.00	5,908.00	248.00	4.4%
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	78,373.00	78,373.00	40,878.27	98,815.00	20,442.00	26.1%
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	150,857.00	150,857.00	47,251.26	151,032.00	175.00	0.1%
TOTAL, FEDERAL REVENUE			328,630.00	328,630.00	100,312.55	429,181.00	100,551.00	30.6%
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	6,344.00	6,344.00	0.00	5,319.00	(1,025.00)	-16.2%
Lottery - Unrestricted and Instructional Materials		8560	33,498.00	33,498.00	2,865.64	35,430.00	1,932.00	5.8%
Tax Relief Subventions								

42 of 149

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	475,139.00	475,139.00	182,980.00	520,930.00	45,791.00	9.6%
TOTAL, OTHER STATE REVENUE			514,981.00	514,981.00	185,845.64	561,679.00	46,698.00	9.1%
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	91,000.00	91,000.00	0.00	141,795.00	50,795.00	55.8%
Interest		8660	15,000.00	15,000.00	19,383.05	39,000.00	24,000.00	160.0%
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	256,239.00	256,239.00	0.00	334,639.00	78,400.00	30.6%
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								

43 of 149

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	62,371.64	72,666.00	62,666.00	626.7%
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	408,479.00	408,479.00	53,966.00	259,780.00	(148,699.00)	-36.4%
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			780,718.00	780,718.00	135,720.69	847,880.00	67,162.00	8.6%
TOTAL, REVENUES			3,601,816.00	3,601,816.00	569,573.76	3,990,529.00	388,713.00	10.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	855,500.00	855,500.00	231,258.34	1,317,009.00	(461,509.00)	-53.9%
Certificated Pupil Support Salaries		1200	111,955.00	111,955.00	30,533.19	98,724.00	13,231.00	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	437,913.00	437,913.00	145,971.04	437,913.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,405,368.00	1,405,368.00	407,762.57	1,853,646.00	(448,278.00)	-31.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	189,689.00	189,689.00	58,375.34	258,708.00	(69,019.00)	-36.4%
Classified Support Salaries		2200	207,847.00	207,847.00	61,488.20	203,598.00	4,249.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	183,472.00	183,472.00	61,157.36	183,472.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,303.00	249,303.00	92,039.89	252,084.00	(2,781.00)	-1.1%
Other Classified Salaries		2900	27,003.00	27,003.00	8,716.52	30,800.00	(3,797.00)	-14.1%
TOTAL, CLASSIFIED SALARIES			857,314.00	857,314.00	281,777.31	928,662.00	(71,348.00)	-8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	524,617.00	524,617.00	75,483.83	607,696.00	(83,079.00)	-15.8%
PERS		3201-3202	221,954.00	221,954.00	73,108.73	243,328.00	(21,374.00)	-9.6%
OASDI/Medicare/Alternative		3301-3302	82,291.00	82,291.00	26,302.18	94,062.00	(11,771.00)	-14.3%
Health and Welfare Benefits		3401-3402	167,342.00	167,342.00	60,477.05	258,959.00	(91,617.00)	-54.7%
Unemployment Insurance		3501-3502	11,042.00	11,042.00	155.30	1,340.00	9,702.00	87.9%
Workers' Compensation		3601-3602	33,916.00	33,916.00	10,207.14	41,224.00	(7,308.00)	-21.5%
OPEB, Allocated		3701-3702	7,695.00	7,695.00	(872.75)	5,350.00	2,345.00	30.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

44 of 149

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	13,102.00	13,102.00	4,486.26	16,272.00	(3,170.00)	-24.2%
TOTAL, EMPLOYEE BENEFITS			1,061,959.00	1,061,959.00	249,347.74	1,268,231.00	(206,272.00)	-19.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	79,659.00	79,659.00	77,890.84	96,855.00	(17,196.00)	-21.6%
Noncapitalized Equipment		4400	37,750.00	37,750.00	3,571.36	10,657.00	27,093.00	71.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			217,409.00	217,409.00	81,462.20	107,512.00	109,897.00	50.5%
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	45,664.00	45,664.00	14,590.40	75,045.00	(29,381.00)	-64.3%
Dues and Memberships		5300	16,570.00	16,570.00	14,071.83	16,305.00	265.00	1.6%
Insurance		5400-5450	27,000.00	27,000.00	6,023.10	10,000.00	17,000.00	63.0%
Operations and Housekeeping Services		5500	101,550.00	101,550.00	35,292.42	101,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,750.00	23,750.00	5,810.15	23,750.00	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	(241,543.00)	(241,543.00)	0.00	(241,543.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	275,758.00	275,758.00	140,130.33	390,714.00	(114,956.00)	-41.7%
Communications		5900	600.00	600.00	678.51	600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,349.00	249,349.00	216,596.74	376,421.00	(127,072.00)	-51.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	198,000.00	(198,000.00)	New
Payments to County Offices		7142	343,899.00	343,899.00	(4,665.00)	462,149.00	(118,250.00)	-34.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	21,600.00	21,600.00	0.00	21,600.00	0.00	0.0%
Other Debt Service - Principal		7439	23,100.00	23,100.00	0.00	23,100.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			388,599.00	388,599.00	(4,665.00)	704,849.00	(316,250.00)	-81.4%
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			4,179,998.00	4,179,998.00	1,232,281.56	5,239,321.00	(1,059,323.00)	-25.3%
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	45,550.00	45,550.00	0.00	750,954.00	705,404.00	1,548.6%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	750,954.00	705,404.00	1,548.6%
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,450.00)	(4,450.00)	0.00	700,954.00	(705,404.00)	15,851.8%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	133,814.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	1,673.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	7,921.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	248.00
4126	ESSA: Title V, Part B, Rural & Low Income School Program	20,442.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	102,333.00
6266	Educator Effectiveness, FY 2021-22	8,622.00
6300	Lottery: Instructional Materials	15,543.00
6537	Special Ed: Learning Recovery Support	17,406.00
6547	Special Education Early Intervention Preschool Grant	2,592.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	76,203.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	14,464.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	105,551.00
7029	Child Nutrition: Food Service Staff Training Funds	2,844.00
7435	Learning Recovery Emergency Block Grant	22,921.00
Total, Restricted Balance		532,577.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,437,613.00	3,437,613.00	847,417.00	3,446,147.00	8,534.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	343,236.00	343,236.00	180,209.12	545,515.00	202,279.00	58.9%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	6,367.57	14,600.00	8,600.00	143.3%
5) TOTAL, REVENUES			3,786,849.00	3,786,849.00	1,033,993.69	4,006,262.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,538,810.00	1,538,810.00	469,868.86	1,070,229.00	468,581.00	30.5%
2) Classified Salaries		2000-2999	340,204.00	340,204.00	105,402.77	336,824.00	3,380.00	1.0%
3) Employee Benefits		3000-3999	807,044.00	807,044.00	196,403.81	659,708.00	147,336.00	18.3%
4) Books and Supplies		4000-4999	129,346.00	129,346.00	67,412.44	181,835.00	(52,489.00)	-40.6%
5) Services and Other Operating Expenditures		5000-5999	527,599.00	527,599.00	95,218.12	525,446.00	2,153.00	0.4%
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		103,770.00	103,770.00	0.00	103,770.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,446,773.00	3,446,773.00	934,306.00	2,877,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			340,076.00	340,076.00	99,687.69	1,128,450.00		
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	45,550.00	45,550.00	0.00	750,954.00	(705,404.00)	-1,548.6%
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			(45,550.00)	(45,550.00)	0.00	(750,954.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294,526.00	294,526.00	99,687.69	377,496.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,254.00	246,254.00		601,799.00	355,545.00	144.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,254.00	246,254.00		601,799.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,254.00	246,254.00		601,799.00		
2) Ending Balance, June 30 (E + F1e)			540,780.00	540,780.00		979,295.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	231,551.00	231,551.00		471,579.00		
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	309,229.00	309,229.00		507,716.00		
Reserve for Economic Uncertainty	0000	9780		309,229.00				
Reserve for Economic Uncertainties	0000	9780	309,229.00					
Reserve For Economic Uncertainties	0000	9780				256,256.00		
Teacher Salary and Benefits	1100	9780				54,243.00		
Teacher Salary and Benefits	1400	9780				197,217.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,237,498.00	2,237,498.00	574,152.00	2,273,625.00	36,127.00	1.6%
Education Protection Account State Aid - Current Year		8012	973,649.00	973,649.00	218,213.00	960,784.00	(12,865.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	226,466.00	226,466.00	55,052.00	211,738.00	(14,728.00)	-6.5%
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			3,437,613.00	3,437,613.00	847,417.00	3,446,147.00	8,534.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	5,573.00	5,573.00	New
Lottery - Unrestricted and Instructional Materials		8560	66,861.00	66,861.00	4,393.12	71,819.00	4,958.00	7.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	276,375.00	276,375.00	175,816.00	468,123.00	191,748.00	69.4%
TOTAL, OTHER STATE REVENUE			343,236.00	343,236.00	180,209.12	545,515.00	202,279.00	58.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	6,367.57	14,600.00	8,600.00	143.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
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%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	6,367.57	14,600.00	8,600.00	143.3%
TOTAL, REVENUES			3,786,849.00	3,786,849.00	1,033,993.69	4,006,262.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,298,105.00	1,298,105.00	389,633.86	811,713.00	486,392.00	37.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	17,811.00	(17,811.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	240,705.00	240,705.00	80,235.00	240,705.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,538,810.00	1,538,810.00	469,868.86	1,070,229.00	468,581.00	30.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	85,079.00	85,079.00	21,954.73	77,033.00	8,046.00	9.5%
Classified Support Salaries		2200	109,903.00	109,903.00	36,515.02	111,258.00	(1,355.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	97,892.00	97,892.00	32,630.96	97,892.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,330.00	47,330.00	14,302.06	50,641.00	(3,311.00)	-7.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			340,204.00	340,204.00	105,402.77	336,824.00	3,380.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	464,319.00	464,319.00	88,575.40	373,790.00	90,529.00	19.5%
PERS		3201-3202	85,639.00	85,639.00	26,577.01	85,487.00	152.00	0.2%
OASDI/Medicare/Alternative		3301-3302	47,047.00	47,047.00	14,231.93	39,727.00	7,320.00	15.6%
Health and Welfare Benefits		3401-3402	159,677.00	159,677.00	54,497.55	130,497.00	29,180.00	18.3%
Unemployment Insurance		3501-3502	9,191.00	9,191.00	277.28	677.00	8,514.00	92.6%
Workers' Compensation		3601-3602	28,217.00	28,217.00	8,509.02	20,844.00	7,373.00	26.1%
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	12,954.00	12,954.00	3,735.62	8,686.00	4,268.00	32.9%
TOTAL, EMPLOYEE BENEFITS			807,044.00	807,044.00	196,403.81	659,708.00	147,336.00	18.3%
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	96,706.00	96,706.00	60,553.54	117,128.00	(20,422.00)	-21.1%
Noncapitalized Equipment		4400	32,640.00	32,640.00	6,858.90	64,707.00	(32,067.00)	-98.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,346.00	129,346.00	67,412.44	181,835.00	(52,489.00)	-40.6%
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	55.30	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	63,000.00	63,000.00	14,053.90	70,308.00	(7,308.00)	-11.6%
Operations and Housekeeping Services		5500	111,200.00	111,200.00	37,578.08	111,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,200.00	23,200.00	5,563.57	23,200.00	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	241,543.00	241,543.00	0.00	241,543.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	87,256.00	87,256.00	36,577.07	77,795.00	9,461.00	10.8%
Communications		5900	1,400.00	1,400.00	1,390.20	1,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			527,599.00	527,599.00	95,218.12	525,446.00	2,153.00	0.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	50,161.00	50,161.00	0.00	50,161.00	0.00	0.0%
Other Debt Service - Principal		7439	53,609.00	53,609.00	0.00	53,609.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,770.00	103,770.00	0.00	103,770.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of 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			3,446,773.00	3,446,773.00	934,306.00	2,877,812.00		
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	45,550.00	45,550.00	0.00	750,954.00	(705,404.00)	-1,548.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.00	750,954.00	(705,404.00)	-1,548.6%
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)			(45,550.00)	(45,550.00)	0.00	(750,954.00)		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	197,170.00
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	45,313.00
6266	Educator Effectiveness, FY 2021-22	7,613.00
6300	Lottery : Instructional Materials	16,201.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	139,645.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,328.00
7425	Expanded Learning Opportunities (ELO) Grant	9,561.00
7435	Learning Recovery Emergency Block Grant	26,748.00
Total, Restricted Balance		471,579.00

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	150,000.00	150,000.00	7,716.40	150,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	270,000.00	270,000.00	29,406.66	270,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900.00	4,900.00	4,046.02	12,000.00	7,100.00	144.9%
5) TOTAL, REVENUES			424,900.00	424,900.00	41,169.08	432,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,524.00	98,524.00	26,572.08	106,500.00	(7,976.00)	-8.1%
3) Employee Benefits		3000-3999	34,174.00	34,174.00	10,339.99	41,109.00	(6,935.00)	-20.3%
4) Books and Supplies		4000-4999	169,300.00	169,300.00	37,291.25	169,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,000.00	3,809.85	6,500.00	(500.00)	-8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			307,998.00	307,998.00	78,013.17	323,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,902.00	116,902.00	(36,844.09)	108,591.00		
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)			116,902.00	116,902.00	(36,844.09)	108,591.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	253,659.00	253,659.00		419,917.00	166,258.00	65.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,659.00	253,659.00		419,917.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			253,659.00	253,659.00		419,917.00		
2) Ending Balance, June 30 (E + F1e)			370,561.00	370,561.00		528,508.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	370,561.00	370,561.00		528,508.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	150,000.00	150,000.00	7,716.40	150,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,000.00	150,000.00	7,716.40	150,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	270,000.00	270,000.00	29,406.66	270,000.00	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			270,000.00	270,000.00	29,406.66	270,000.00	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	2,900.00	2,900.00	639.50	2,000.00	(900.00)	-31.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	3,406.52	10,000.00	8,000.00	400.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,900.00	4,900.00	4,046.02	12,000.00	7,100.00	144.9%
TOTAL, REVENUES			424,900.00	424,900.00	41,169.08	432,000.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	49,604.00	49,604.00	13,230.24	51,905.00	(2,301.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	48,920.00	48,920.00	13,341.84	54,595.00	(5,675.00)	-11.6%
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			98,524.00	98,524.00	26,572.08	106,500.00	(7,976.00)	-8.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,924.00	20,924.00	6,875.38	27,567.00	(6,643.00)	-31.7%
OASDI/Medicare/Alternative		3301-3302	7,538.00	7,538.00	2,032.77	8,148.00	(610.00)	-8.1%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	981.81	3,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	493.00	493.00	13.27	53.00	440.00	89.2%
Workers' Compensation		3601-3602	1,518.00	1,518.00	409.22	1,640.00	(122.00)	-8.0%

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	101.00	101.00	27.54	101.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,174.00	34,174.00	10,339.99	41,109.00	(6,935.00)	-20.3%
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	18,300.00	18,300.00	3,149.01	18,300.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	150,000.00	150,000.00	34,142.24	150,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			169,300.00	169,300.00	37,291.25	169,300.00	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%
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	6,000.00	6,000.00	3,809.85	6,500.00	(500.00)	-8.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,000.00	3,809.85	6,500.00	(500.00)	-8.3%
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			307,998.00	307,998.00	78,013.17	323,409.00		
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)	494,170.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	34,338.00
Total, Restricted Balance		528,508.00

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	3,000.00	3,000.00	3,331.73	7,200.00	4,200.00	140.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	3,331.73	7,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	133,800.00	133,800.00	44,864.43	91,200.00	42,600.00	31.8%
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			133,800.00	133,800.00	44,864.43	91,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,800.00)	(130,800.00)	(41,532.70)	(84,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,800.00)	(80,800.00)	(41,532.70)	(34,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	346,155.00	346,155.00		350,003.00	3,848.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,155.00	346,155.00		350,003.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,155.00	346,155.00		350,003.00		
2) Ending Balance, June 30 (E + F1e)			265,355.00	265,355.00		316,003.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

61 of 149

Description	Resource Codes	Object Codes	Original Budget (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	265,355.00	265,355.00		316,003.00		
Future Deferred Maintenance	0000	9780		265,355.00				
Reserve for Future Deferred Maintenance	0000	9780	265,355.00					
Future Def Main	0000	9780				316,003.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	3,331.73	7,200.00	4,200.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	3,331.73	7,200.00	4,200.00	140.0%
TOTAL, REVENUES			3,000.00	3,000.00	3,331.73	7,200.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	133,800.00	133,800.00	44,864.43	91,200.00	42,600.00	31.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,800.00	133,800.00	44,864.43	91,200.00	42,600.00	31.8%
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			133,800.00	133,800.00	44,864.43	91,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			50,000.00	50,000.00	0.00	50,000.00		

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	1,000.00	1,000.00	8,618.43	10,400.00	9,400.00	940.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	8,618.43	10,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	137.30	138.00	(138.00)	New
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	8,674.00	16,300.00	(6,300.00)	-63.0%
6) Capital Outlay		6000-6999	0.00	0.00	1,875.00	1,875.00	(1,875.00)	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			10,000.00	10,000.00	10,686.30	18,313.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,000.00)	(9,000.00)	(2,067.87)	(7,913.00)		
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)			(9,000.00)	(9,000.00)	(2,067.87)	(7,913.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	106,644.00	106,644.00		118,079.00	11,435.00	10.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,644.00	106,644.00		118,079.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,644.00	106,644.00		118,079.00		
2) Ending Balance, June 30 (E + F1e)			97,644.00	97,644.00		110,166.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	96,844.00	96,844.00		109,366.00		
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	800.00	800.00		800.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	918.43	2,700.00	1,700.00	170.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	7,700.00	7,700.00	7,700.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	8,618.43	10,400.00	9,400.00	940.0%
TOTAL, REVENUES			1,000.00	1,000.00	8,618.43	10,400.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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	137.30	138.00	(138.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	137.30	138.00	(138.00)	New
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	2,022.00	2,100.00	(2,100.00)	New
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	10,000.00	10,000.00	6,652.00	14,200.00	(4,200.00)	-42.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	8,674.00	16,300.00	(6,300.00)	-63.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,875.00	1,875.00	(1,875.00)	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	1,875.00	1,875.00	(1,875.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	10,686.30	18,313.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	109,366.00
Total, Restricted Balance		109,366.00

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	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	(1.00)	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(1.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(1.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	279.00	279.00		1.00	(278.00)	-99.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279.00	279.00		1.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279.00	279.00		1.00		
2) Ending Balance, June 30 (E + F1e)			279.00	279.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	126.00	126.00		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	153.00	153.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
(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	(1.00)	(1.00)	New
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	(1.00)	(1.00)	New
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(1.00)		

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	5,500.00	5,500.00	166,974.21	173,837.00	168,337.00	3,060.7%
5) TOTAL, REVENUES			5,500.00	5,500.00	166,974.21	173,837.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,038.56	5,100.00	(5,100.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	163,836.81	164,000.00	(164,000.00)	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	0.00	168,875.37	169,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	(1,901.16)	4,737.00		
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)			5,500.00	5,500.00	(1,901.16)	4,737.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	408,107.00	408,107.00		409,328.00	1,221.00	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,107.00	408,107.00		409,328.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,107.00	408,107.00		409,328.00		
2) Ending Balance, June 30 (E + F1e)			413,607.00	413,607.00		414,065.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

76 of 149

Description	Resource Codes	Object Codes	Original Budget (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	413,607.00	413,607.00		414,065.00		
Future Capital Outlay Projects	0000	9780		413,607.00				
Future Capital Outlay Projects	0000	9780	413,607.00					
Future Capital Outlay Projects	0000	9780				414,065.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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	5,500.00	5,500.00	3,137.40	10,000.00	4,500.00	81.8%
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	163,836.81	163,837.00	163,837.00	New
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	166,974.21	173,837.00	168,337.00	3,060.7%
TOTAL, REVENUES			5,500.00	5,500.00	166,974.21	173,837.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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			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	0.00	5,038.56	5,100.00	(5,100.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,038.56	5,100.00	(5,100.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	163,836.81	164,000.00	(164,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	163,836.81	164,000.00	(164,000.00)	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	0.00	168,875.37	169,100.00		
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	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)	157.81	157.81	161.11	161.11	3.30	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)	157.81	157.81	161.11	161.11	3.30	2.0%
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	157.81	157.81	161.11	161.11	3.30	2.0%
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	310.10	310.10	310.53	310.53	.43	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	310.10	310.10	310.53	310.53	.43	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	310.10	310.10	310.53	310.53	.43	0.0%

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			1,867,312.00	1,713,271.00	1,916,838.00	1,757,807.00	1,327,720.00	955,032.00	1,562,019.00	1,231,638.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		66,512.00	66,512.00	247,827.00	119,721.00	119,721.00	247,827.00	96,418.00	96,418.00
Property Taxes	8020-8079		4,095.00		24,118.00		110.00	700,000.00		
Miscellaneous Funds	8080-8099			(87,918.00)	(175,838.00)	(175,334.00)	(117,225.00)	(117,225.00)	(117,225.00)	(117,225.00)
Federal Revenue	8100-8299		80,648.00			19,664.00		68,234.00		
Other State Revenue	8300-8599		113,536.00	3,689.00	6,639.00	61,982.00	11,958.00	40,124.00	40,526.00	40,526.00
Other Local Revenue	8600-8799		39,471.00	21,282.00	40,835.00	34,134.00	17,881.00	39,000.00	23,000.00	23,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			304,262.00	3,565.00	143,581.00	60,167.00	32,445.00	977,960.00	42,719.00	42,719.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		63,311.00	110,448.00	114,002.00	120,001.00	181,396.00	175,000.00	175,000.00	175,000.00
Classified Salaries	2000-2999		43,231.00	74,752.00	80,897.00	82,896.00	83,851.00	80,000.00	80,000.00	80,000.00
Employee Benefits	3000-3999		35,074.00	69,220.00	72,032.00	73,022.00	94,607.00	93,000.00	93,000.00	93,000.00
Books and Supplies	4000-4999		50,568.00	12,230.00	10,367.00	8,298.00	(11,660.00)	4,500.00	6,500.00	5,500.00
Services	5000-5999		60,568.00	35,036.00	48,314.00	72,679.00	36,749.00	15,000.00	20,000.00	25,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499					(4,665.00)	22,271.00			
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			252,752.00	301,686.00	325,612.00	352,231.00	407,214.00	367,500.00	374,500.00	378,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199				(75.00)	(329.00)	599.00	(895.00)	1,400.00	
Accounts Receivable	9200-9299		77,491.00	501,365.00	24,584.00	102,851.00	1,492.00			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		70,970.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	148,461.00	501,365.00	24,509.00	102,522.00	2,091.00	(895.00)	1,400.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	163,517.00	(323.00)	1,509.00	240,545.00	10.00	2,578.00		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		190,495.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	354,012.00	(323.00)	1,509.00	240,545.00	10.00	2,578.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(205,551.00)	501,688.00	23,000.00	(138,023.00)	2,081.00	(3,473.00)	1,400.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(154,041.00)	203,567.00	(159,031.00)	(430,087.00)	(372,688.00)	606,987.00	(330,381.00)	(335,781.00)
F. ENDING CASH (A + E)			1,713,271.00	1,916,838.00	1,757,807.00	1,327,720.00	955,032.00	1,562,019.00	1,231,638.00	895,857.00
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		895,857.00	714,762.00	1,276,668.00	985,664.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	210,584.00	96,418.00	96,418.00	96,418.00	114,163.00		1,674,957.00	1,674,957.00
Property Taxes	8020-8079		866,232.00			63,839.00		1,658,394.00	1,658,394.00
Miscellaneous Funds	8080-8099	(90,279.00)	(61,098.00)	(61,098.00)	(61,097.00)			(1,181,562.00)	(1,181,562.00)
Federal Revenue	8100-8299				124,879.00	135,756.00		429,181.00	429,181.00
Other State Revenue	8300-8599	49,384.00	40,526.00	40,526.00	40,526.00	71,737.00		561,679.00	561,679.00
Other Local Revenue	8600-8799	23,000.00	23,000.00	23,000.00	23,097.00	517,180.00		847,880.00	847,880.00
Interfund Transfers In	8910-8929					750,954.00		750,954.00	750,954.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		192,689.00	965,078.00	98,846.00	223,823.00	1,653,629.00	0.00	4,741,483.00	4,741,483.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	175,000.00	175,000.00	175,000.00	175,000.00	39,488.00		1,853,646.00	1,853,646.00
Classified Salaries	2000-2999	80,000.00	80,000.00	80,000.00	80,000.00	3,035.00		928,662.00	928,662.00
Employee Benefits	3000-3999	93,000.00	93,000.00	93,000.00	93,000.00	273,276.00		1,268,231.00	1,268,231.00
Books and Supplies	4000-4999	7,709.00	4,500.00	4,500.00	4,500.00			107,512.00	107,512.00
Services	5000-5999	18,075.00	15,000.00	15,000.00	15,000.00			376,421.00	376,421.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499			22,350.00		664,893.00		704,849.00	704,849.00
Interfund Transfers Out	7600-7629					50,000.00		50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		373,784.00	367,500.00	389,850.00	367,500.00	1,030,692.00	0.00	5,289,321.00	5,289,321.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							700.00	
Accounts Receivable	9200-9299				66,267.00			774,050.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							70,970.00	
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	66,267.00	0.00	0.00	845,720.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		35,672.00					443,508.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							190,495.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	35,672.00	0.00	0.00	0.00	0.00	634,003.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(35,672.00)	0.00	66,267.00	0.00	0.00	211,717.00	
E. NET INCREASE/DECREASE (B - C + D)		(181,095.00)	561,906.00	(291,004.00)	(77,410.00)	622,937.00	0.00	(336,121.00)	(547,838.00)
F. ENDING CASH (A + E)		714,762.00	1,276,668.00	985,664.00	908,254.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,531,191.00	

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			908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00
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- 6599									
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)			908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00	908,254.00
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		908,254.00	908,254.00	908,254.00	908,254.00				
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	6000-6599							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)		908,254.00	908,254.00	908,254.00	908,254.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								908,254.00	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste

Telephone: 916-824-1664

Title: CBO

E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption that may impact the budget?	X	

93 of 149

First 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 budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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	Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 604,165.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,507,785.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 514,903.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 149,157.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	87,016.89
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	781,076.89
9. Carry-Forward Adjustment (Part IV, Line F)	150,921.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	931,998.22
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,016,480.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	719,061.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	468,912.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,749.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	393,980.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	218,046.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	706,209.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	173,409.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,700,846.11
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	11.66%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	13.91%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	781,076.89
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	13,125.66
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.60%) times Part III, Line B19); zero if negative	150,921.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	150,921.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	150,921.33

Approved indirect cost rate: 9.60%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	1,868,037.00	3.03%	1,924,586.00	1.62%	1,955,737.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	30,504.00	13.57%	34,643.00	1.22%	35,067.00
4. Other Local Revenues	8600-8799	509,700.00	3.00%	524,991.00	0.00%	524,991.00
5. Other Financing Sources						
a. Transfers In	8900-8929	148,934.00	0.00%	148,934.00	68.78%	251,378.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(281,465.00)	(100.00%)		0.00%	
6. Total (Sum lines A1 thru A5c)		2,275,710.00	15.71%	2,633,154.00	5.09%	2,767,173.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,325,181.00		1,368,856.00
b. Step & Column Adjustment				43,675.00		20,533.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,325,181.00	3.30%	1,368,856.00	1.50%	1,389,389.00
2. Classified Salaries						
a. Base Salaries				598,599.00		610,570.00
b. Step & Column Adjustment				11,971.00		12,212.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	598,599.00	2.00%	610,570.00	2.00%	622,782.00
3. Employee Benefits	3000-3999	689,252.00	(6.77%)	642,616.00	1.99%	655,383.00
4. Books and Supplies	4000-4999	42,260.00	236.63%	142,260.00	(70.29%)	42,260.00
5. Services and Other Operating Expenditures	5000-5999	151,836.00	11.85%	169,836.00	0.00%	169,836.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,700.00	0.00%	44,700.00	0.00%	44,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,901,828.00	2.65%	2,978,838.00	(1.83%)	2,924,350.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(626,118.00)		(345,684.00)		(157,177.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,624,732.00		998,614.00		652,930.00
2. Ending Fund Balance (Sum lines C and D1)		998,614.00		652,930.00		495,753.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	647,181.00				
2. Other Commitments	9760	0.00		99,796.00		99,797.00
d. Assigned	9780	86,267.00		184,424.00		140,256.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	264,466.00		368,010.00		255,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		998,614.00		652,930.00		495,753.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	647,181.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	264,466.00		368,010.00		255,000.00
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	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		911,647.00		368,010.00		255,000.00
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.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	283,752.00	5.00%	297,940.00	3.00%	306,878.00
2. Federal Revenues	8100-8299	429,181.00	(65.58%)	147,703.00	3.00%	152,134.00
3. Other State Revenues	8300-8599	531,175.00	28.44%	682,224.00	0.00%	682,224.00
4. Other Local Revenues	8600-8799	338,180.00	29.57%	438,180.00	0.00%	438,180.00
5. Other Financing Sources						
a. Transfers In	8900-8929	602,020.00	(6.76%)	561,309.00	19.38%	670,083.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	281,465.00	(100.00%)		0.00%	
6. Total (Sum lines A1 thru A5c)		2,465,773.00	(13.72%)	2,127,356.00	5.74%	2,249,499.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				528,465.00		512,595.00
b. Step & Column Adjustment				7,927.00		7,689.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,797.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	528,465.00	(3.00%)	512,595.00	(8.25%)	470,284.00
2. Classified Salaries						
a. Base Salaries				330,063.00		329,739.00
b. Step & Column Adjustment				6,601.00		6,595.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,925.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	330,063.00	(.10%)	329,739.00	2.00%	336,334.00
3. Employee Benefits	3000-3999	578,979.00	(15.17%)	491,162.00	(.99%)	486,277.00
4. Books and Supplies	4000-4999	65,252.00	(50.28%)	32,445.00	0.00%	32,445.00
5. Services and Other Operating Expenditures	5000-5999	224,585.00	(26.73%)	164,557.00	0.00%	164,557.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	660,149.00	0.00%	660,149.00	0.00%	660,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,387,493.00	(8.24%)	2,190,647.00	(1.85%)	2,150,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		78,280.00		(63,291.00)		99,453.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		454,297.00		532,577.00		469,286.00
2. Ending Fund Balance (Sum lines C and D1)		532,577.00		469,286.00		568,739.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	532,577.00		469,286.00		568,739.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (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)		532,577.00		469,286.00		568,739.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Removed one time temporary positons.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,151,789.00	3.29%	2,222,526.00	1.80%	2,262,615.00
2. Federal Revenues	8100-8299	429,181.00	(65.58%)	147,703.00	3.00%	152,134.00
3. Other State Revenues	8300-8599	561,679.00	27.63%	716,867.00	.06%	717,291.00
4. Other Local Revenues	8600-8799	847,880.00	13.60%	963,171.00	0.00%	963,171.00
5. Other Financing Sources						
a. Transfers In	8900-8929	750,954.00	(5.42%)	710,243.00	29.74%	921,461.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,741,483.00	.40%	4,760,510.00	5.38%	5,016,672.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,853,646.00		1,881,451.00
b. Step & Column Adjustment				51,602.00		28,222.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,797.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,853,646.00	1.50%	1,881,451.00	(1.16%)	1,859,673.00
2. Classified Salaries						
a. Base Salaries				928,662.00		940,309.00
b. Step & Column Adjustment				18,572.00		18,807.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,925.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	928,662.00	1.25%	940,309.00	2.00%	959,116.00
3. Employee Benefits	3000-3999	1,268,231.00	(10.60%)	1,133,778.00	.70%	1,141,660.00
4. Books and Supplies	4000-4999	107,512.00	62.50%	174,705.00	(57.24%)	74,705.00
5. Services and Other Operating Expenditures	5000-5999	376,421.00	(11.17%)	334,393.00	0.00%	334,393.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	704,849.00	0.00%	704,849.00	0.00%	704,849.00
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	50,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,289,321.00	(2.27%)	5,169,485.00	(1.84%)	5,074,396.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(547,838.00)		(408,975.00)		(57,724.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,079,029.00		1,531,191.00		1,122,216.00
2. Ending Fund Balance (Sum lines C and D1)		1,531,191.00		1,122,216.00		1,064,492.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	532,577.00		469,286.00		568,739.00
c. Committed						
1. Stabilization Arrangements	9750	647,181.00		0.00		0.00
2. Other Commitments	9760	0.00		99,796.00		99,797.00
d. Assigned	9780	86,267.00		184,424.00		140,256.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	264,466.00		368,010.00		255,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,531,191.00		1,122,216.00		1,064,492.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	647,181.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	264,466.00		368,010.00		255,000.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		911,647.00		368,010.00		255,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.24%		7.12%		5.03%
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?	Yes					
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				
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)						
		161.11		161.44		161.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,289,321.00		5,169,485.00		5,074,396.00
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)		5,289,321.00		5,169,485.00		5,074,396.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		264,466.05		258,474.25		253,719.80
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)		264,466.05		258,474.25		253,719.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,918,087.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	398,897.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	148,470.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	800,954.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	451,743.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,401,167.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,118,023.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	7,118,023.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Calculation Incomplete	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(241,543.00)	0.00	0.00				
Other Sources/Uses Detail					750,954.00	50,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	241,543.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	750,954.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	241,543.00	(241,543.00)	0.00	0.00	800,954.00	800,954.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	157.81	161.11		
	Charter School	0.00	0.00		
	Total ADA	157.81	161.11	2.1%	Not Met
1st Subsequent Year (2024-25)	District Regular	162.00	162.39		
	Charter School				
	Total ADA	162.00	162.39	.2%	Met
2nd Subsequent Year (2025-26)	District Regular	162.00	162.07		
	Charter School				
	Total ADA	162.00	162.07	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment is higher than originally budgeted.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	161.00	161.00		
Charter School				
Total Enrollment	161.00	161.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	162.00	162.00		
Charter School				
Total Enrollment	162.00	162.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	163.00	163.00		
Charter School				
Total Enrollment	163.00	163.00	0.0%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Enrollment numbers were not adjusted.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	178	178	
Charter School			
Total ADA/Enrollment	178	178	100.0%
Second Prior Year (2021-22)			
District Regular	150	165	
Charter School			
Total ADA/Enrollment	150	165	90.9%
First Prior Year (2022-23)			
District Regular	142	150	
Charter School			
Total ADA/Enrollment	142	150	94.7%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	161	161		
Charter School	0			
Total ADA/Enrollment	161	161	100.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	162	162		
Charter School				
Total ADA/Enrollment	162	162	100.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	163	163		
Charter School				
Total ADA/Enrollment	163	163	100.0%	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)

Enrollment numbers are higher than projected at budget.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	3,315,081.00	3,333,351.00	.6%	Met
1st Subsequent Year (2024-25)	3,331,217.00	3,582,980.00	7.6%	Not Met
2nd Subsequent Year (2025-26)	3,356,125.00	3,614,131.00	7.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment/ADA is higher than originally budgeted.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	1,963,049.46	2,208,648.79	88.9%
Second Prior Year (2021-22)	2,183,367.16	2,461,119.02	88.7%
First Prior Year (2022-23)	3,290,612.00	4,135,308.00	79.6%
	Historical Average Ratio:		85.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.7% to 90.7%	80.7% to 90.7%	80.7% to 90.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	2,613,032.00	2,851,828.00	91.6%	Not Met
1st Subsequent Year (2024-25)	2,622,042.00	2,978,838.00	88.0%	Met
2nd Subsequent Year (2025-26)	2,667,554.00	2,924,350.00	91.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Salaries are divided between Fund 01 and Fund 09. At first interim more salaries were allocated to Fund 01.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Current Year (2023-24)	328,630.00	429,181.00	30.6%	Yes
1st Subsequent Year (2024-25)	147,703.00	147,703.00	0.0%	No
2nd Subsequent Year (2025-26)	152,134.00	152,134.00	0.0%	No

Explanation:
(required if Yes)

Federal Revenue has been reduced by one-time funds.

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

Current Year (2023-24)	514,981.00	561,679.00	9.1%	Yes
1st Subsequent Year (2024-25)	431,445.00	716,867.00	66.2%	Yes
2nd Subsequent Year (2025-26)	430,364.00	717,291.00	66.7%	Yes

Explanation:
(required if Yes)

Other State Revenue was reduced by one-time funds.

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

Current Year (2023-24)	780,718.00	847,880.00	8.6%	Yes
1st Subsequent Year (2024-25)	861,939.00	963,171.00	11.7%	Yes
2nd Subsequent Year (2025-26)	861,885.00	963,171.00	11.8%	Yes

Explanation:
(required if Yes)

Misc Revenue was received for the ASB pass thru resource and SELPA funding in 8792 was changed from budget adoption.

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

Current Year (2023-24)	217,409.00	107,512.00	-50.5%	Yes
1st Subsequent Year (2024-25)	217,409.00	174,705.00	-19.6%	Yes
2nd Subsequent Year (2025-26)	217,409.00	74,705.00	-65.6%	Yes

Explanation:
(required if Yes)

Book and Supply expenditures were transferred to Newcastle Charter School.

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

Current Year (2023-24)	249,349.00	376,421.00	51.0%	Yes
1st Subsequent Year (2024-25)	267,349.00	334,393.00	25.1%	Yes
2nd Subsequent Year (2025-26)	267,349.00	334,393.00	25.1%	Yes

Explanation:
(required if Yes)

The district had additional Special Education expenditures acquired after budget adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,624,329.00	1,838,740.00	13.2%	Not Met
1st Subsequent Year (2024-25)	1,441,087.00	1,827,741.00	26.8%	Not Met
2nd Subsequent Year (2025-26)	1,444,383.00	1,832,596.00	26.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	466,758.00	483,933.00	3.7%	Met
1st Subsequent Year (2024-25)	484,758.00	509,098.00	5.0%	Not Met
2nd Subsequent Year (2025-26)	484,758.00	409,098.00	-15.6%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Federal Revenue has been reduced by one-time funds.

Explanation:

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

Other State Revenue was reduced by one-time funds.

Explanation:

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

Misc Revenue was received for the ASB pass thru resource and SELPA funding in 8792 was changed from budget adoption.

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

Explanation:

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

Book and Supply expenditures were transferred to Newcastle Charter School.

Explanation:

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

The district had additional Special Education expenditures acquired after budget adoption.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	114,958.71	60,142.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		60,412.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.2%	7.1%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	2.4%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(626,118.00)	2,901,828.00	21.6%	Not Met
1st Subsequent Year (2024-25)	(345,684.00)	2,978,838.00	11.6%	Not Met
2nd Subsequent Year (2025-26)	(157,177.00)	2,924,350.00	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

NESD uses Fund 01 and Fund 09 for all operating expenditures. In order for the district to meet various State maintenance of effort levels a majority of expenditures are run through Fund 01 which creates an inflated deficit.

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)	1,531,191.00	Met
1st Subsequent Year (2024-25)	1,122,216.00	Met
2nd Subsequent Year (2025-26)	1,064,492.00	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)	908,254.00	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.)	161.11	161.44	161.12
District's Reserve Standard Percentage Level:	5%	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):

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

Yes

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

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)	5,289,321.00	5,169,485.00	5,074,396.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,289,321.00	5,169,485.00	5,074,396.00

123 of 149

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

5%	5%	5%
264,466.05	258,474.25	253,719.80
80,000.00	80,000.00	80,000.00
264,466.05	258,474.25	253,719.80

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	647,181.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	264,466.00	368,010.00	255,000.00
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)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	911,647.00	368,010.00	255,000.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.24%	7.12%	5.03%
District's Reserve Standard (Section 10B, Line 7):		264,466.05	258,474.25	253,719.80
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the 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)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(441,982.00)	(281,465.00)	-36.3%	(160,517.00)	Not Met
1st Subsequent Year (2024-25)	(400,000.00)	0.00	-100.0%	(400,000.00)	Not Met
2nd Subsequent Year (2025-26)	(419,604.00)	0.00	-100.0%	(419,604.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	45,550.00	750,954.00	1,548.6%	705,404.00	Not Met
1st Subsequent Year (2024-25)	45,550.00	710,243.00	1,459.3%	664,693.00	Not Met
2nd Subsequent Year (2025-26)	45,550.00	921,461.00	1,923.0%	875,911.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	50,000.00	50,000.00	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 budget adoption that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption 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)

Contributions are being made from Fund 09.

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

Explanation:

(required if NOT met)

Newcastle Charter School is contribution to Special Education expenditures for the students that attend the Charter School.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

Total Annual Payments:	148,471	148,471	148,471	148,471
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

179,092.00	179,092.00
179,092.00	179,092.00

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

Estimated	Estimated

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

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

7,695.00	5,350.00
4,750.00	5,350.00
4,750.00	0.00

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

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

- d. Number of retirees receiving OPEB benefits

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

	1
	1
	0

4. Comments:

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

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

1

a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2

Self-Insurance Liabilities

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

3

Self-Insurance Contributions

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.0	26.0	26.0	25.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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

26,222

7. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
202,227	202,227	202,227
0.0%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

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)
Yes	Yes	Yes
22,359	22,694	34,035
1.5%	1.5%	1.5%

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?

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	14.8	14.8	14.1	14.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

8,681

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	52,483	52,483	52,483
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

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If Yes, explain the nature of the new costs:

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		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	8,681	8,881	9,085
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?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	10.0	10.0	10.0	10.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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

16,130

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

83,720

83,720

83,720

3. Percent of H&W cost paid by employer

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

0.0%

0.0%

0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

16,130

16,412

16,698

3. Percent change in step and column over prior year

1.7%

1.7%

1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of other benefits

12,300

12,300

12,300

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

0.0%	0.0%	0.0%
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S9. Status of Other Funds

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

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?

No

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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

The district's new Superintendent started on 7/1/2023.

End of School District First Interim Criteria and Standards Review

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Newcastle Elementary

Placer 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)

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Newcastle Elementary

Placer 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)

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Newcastle Elementary

Placer 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)