

# Ross Elementary School District



## 2023-2024 First Interim Report

December 13, 2023

### Board of Trustees

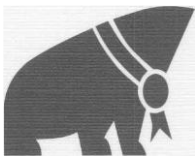
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2023-2024  
First Interim Report

Executive Summary



To: Ross School Board of Trustees  
From: Carol Slender, Chief Business Official  
Date: December 13, 2023  
Re: 2023-24 First Interim Report Executive Summary

## **ROSS SCHOOL DISTRICT**

### **2023-2024 First Interim Report**

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Please find for your review and approval the Ross Elementary School District 2023-2024 First Interim Report. Education Code Section 42130 requires school districts to submit a first interim report, which covers the financial status as of October 31, 2023, to the governing board of the district for certification and then submitted to the County Office of Education on or before December 15, 2023.

#### **OVERVIEW:**

The Governing Board recognizes its critical responsibility for approving and maintaining a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The District is required to file one of the following certifications based on these projections:

1. **Positive Certification**- the District **will meet** the financial obligations for the current and two subsequent fiscal years.
2. **Qualified Certification**- the District **may not meet** their financial obligations for the current or two subsequent fiscal years.
3. **Negative Certification**- the District **will be unable** to meet their financial obligations for the current of two subsequent fiscal years.

#### **DISTRICT SUMMARY:**

The overall financial goal for the district is to maintain an appropriate level of reserve, maximize district revenue and expend resources in areas achieving the highest quality educational value while meeting all federal, state, and local guidelines and regulations.

This document reflects the Original Adopted Budget for 2022-23, Approved Operating Budget and Projected Totals for 2023-24, and the Multi-Year Projection for 2024-25 and 2025-26. The district developed a set of budget assumptions that described the basis for the revenue and expenditures that was presented on June 14, 2023. These assumptions were developed using the Governor's 2023-24 State Budget May Revision along with guidance from School Services of California and the Marin County Office of Education.

California school district revenue and expenditures are constantly changing. The district must diligently update the budget based on federal, state, and local decisions and projections. The assumptions listed below provide an update since budget adoption.

## Revenue Assumptions

**LCFF/Property Taxes:** The Local Control Funding Formula (LCFF) is the largest funding source for the district representing 59% of total revenue. The LCFF is comprised of State Aid and Property Taxes. Based on the 2023-24 LCFF calculation for Ross the district will remain a Community Funded or Basic Aid district for the current and two subsequent years.

The table below includes the factors for calculating the LCFF and identifies the variance since budget adoption:

LCFF Planning Factors							
	2022-23	2023-24		2024-25		2025-26	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
School Services of CA Planning COLA	6.56%	8.22%	8.22%	3.94%	3.94%	3.29%	3.29%
MCOE - LCFF Calc Statutory +Augmen	13.26%	8.22%	8.22%	3.94%	3.94%	3.29%	3.29%
<b>Property Tax Factors (Secured)</b>	<b>8.60%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>3.72%</b>	<b>3.72%</b>	<b>3.72%</b>	<b>3.72%</b>
YOY Adjustment		\$ 280,945	\$ 295,799	\$ 228,634	\$ 229,186	\$ 237,139	\$ 237,712
Estimated Property Tax	\$ 5,991,933	\$ 6,272,878	\$ 6,287,732	\$ 6,501,512	\$ 6,516,918	\$ 6,738,651	\$ 6,754,630
<i>Change from Adoption</i>			\$ 14,854		\$ 15,406		\$ 15,979
State Aid Categoricals	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455
Education Protection Funding (EPA)	\$ 72,372	\$ 70,276	\$ 70,276	\$ 68,616	\$ 68,150	\$ 68,780	\$ 67,450
<i>Change from Adoption</i>			\$ -		\$ (466)		\$ (1,330)
Enrollment	358	361	353	351	344	361	354
<i>Change from Adoption</i>			(8)		(7)		(7)
ADA	335.96	342.01	335.00	332.59	325.56	342.95	336.30
Unduplicated Pupil Count Rolling %	1.09%	1.19%	0.83%	1.13%	0.66%	1.17%	0.57%
LCFF Transfer - Deferred Maintenance	\$ (60,000)	\$ (25,000)	\$ (25,000)	\$ -	\$ -	\$ -	\$ -
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
<b>Total LCFF Revenue</b>	<b>\$ 6,189,760</b>	<b>\$ 6,503,609</b>	<b>\$ 6,518,463</b>	<b>\$ 6,755,583</b>	<b>\$ 6,770,523</b>	<b>\$ 6,992,886</b>	<b>\$ 7,007,535</b>
<i>Total LCFF Revenue Adjustment from Adoption</i>			\$ 14,854		\$ 14,940		\$ 14,649

Property taxes are based on the September 5, 2023, County of Marin Department of Finance estimates. The 2023-24 budget year has a projected increase of 5% with increases of 3.72% in 2024-25 and 3.72% in 2025-26.

The LCFF formula is calculated using the greater of current year, prior year, or average of three years ADA times the base grant amount defined by grade level grouping. Listed below is the updated enrollment/ADA Projection for 2023-24 at census date along with the corresponding ADA.

Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Grade Level	CBEDS Enrollment						Projected	Projected
	Actual	Actual	Actual	Actual	Actual	CBEDS		
K	46	25	41	31	38	32	38	38
1	31	50	28	43	31	42	33	39
2	34	33	48	28	47	32	43	34
3	57	37	32	49	31	46	33	44
4	40	55	34	36	49	34	47	34
5	56	42	55	34	36	49	35	48
6	45	58	38	50	33	33	49	35
7	38	44	58	39	53	33	33	49
8	47	39	42	59	40	52	33	33
Growth/(Decline)	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-2.5%	2.9%
Total Enrollment/ Projection	394	383	376	369	358	353	344	354
Total ADA/Projection (P-2)	379.95	366.88	366.88	348.43	335.96	335.00	325.56	336.30
Enrollment to ADA %	96.4%	95.8%		94.4%	93.8%	94.9%	94.6%	95.0%
Enrollment Change Yr Over Yr	7	-11	-7	-7	-11	-5	-9	10
ADA Change Yr Over Yr	11.2	-13.1	0.0	-18.5	-12.5	-1.0	-9.4	10.7

At budget adoption LCFF Transfers included a transfer of \$25,000 from the General Fund to the Deferred Maintenance Fund (Fund 14) which remains unchanged at first interim. The transfer in the subsequent years at first interim is projected as follows: \$0 in 2024-25 and \$0 in 2025-26.

**Federal Revenue:** Federal revenue includes Title II and IDEA Special Education and Mental Health allocations. Federal Revenue increased in 2023-24 from budget adoption due to updated Title II allocation released by CDE, and Special Education funding is projected to remain flat in the two subsequent years.

The table below provides the updated Federal Revenue Sources:

Federal Planning Factors							
	2022-23	2023-24		2024-25		2025-26	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Title II - Teacher Quality	\$ 4,535.00	\$ 4,482.00	\$ 5,017.00	\$ 4,482.00	\$ 5,017.00	\$ 4,482.00	\$ 5,017.00
<i>Change from Adoption</i>			\$ 535		\$ 535		\$ 535
Title IV - Student Support Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
ELOG (Funded by Federal \$'s ESSER)	\$ 52,328.00		\$ -		\$ -		\$ -
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
Special Ed IDEA	\$ 43,506.00	\$ 52,239.00	\$ 52,239.00	\$ 53,817.00	\$ 52,239.00	\$ 55,237.00	\$ 52,239.00
Special Ed IDEA	\$ 9,082.00						
<i>Change from Adoption</i>			\$ -		\$ (1,578)		\$ (2,998)
IDEA - Mental Health	\$ 4,348.00	\$ 4,551.00	\$ 4,551.00	\$ 4,551.00	\$ 4,551.00	\$ 4,551.00	\$ 4,551.00
<b>Total Federal Revenue</b>	<b>\$ 113,799</b>	<b>\$ 61,272</b>	<b>\$ 61,807</b>	<b>\$ 62,850</b>	<b>\$ 61,807</b>	<b>\$ 64,270</b>	<b>\$ 61,807</b>
<i>Total Federal Revenue Adjustment from Adoption</i>			\$ 535		\$ (1,043)		\$ (2,463)

**State Revenue:** State revenue includes Lottery, Mandated Block Grant, Early Intervention and Mental Health, Expanded Learning Opportunity Program (ELOP) and STRS On-Behalf. STRS On-Behalf is a Book-Entry Only with no impact on the Ending Fund Balance.

**New: Proposition 28 – Arts and Music in Schools** passed on November 8, 2022, requiring the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24. The amount of funding available each year will be one percent of the K-12 portion of the Prop 98 funding guarantee provided in the prior fiscal year.

**Note:** As part of FY 21-22 State Budget Act in conjunction with Assembly Bill (AB) 167, the education trailer cleanup bill, several new programs were added last year. Two programs that **provided** funding to the district included:

- Expanded Learning Opportunity Program – Comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities in combination with the regular instructional day, total nine hours daily, in addition to thirty expanded learning days during intercession periods.
  - Funding \$50,000 annually provided through the LCFF apportionment cycle
  - Currently this program hasn't been implemented by the district and funds remain in the restricted ending fund balance
- Universal Pre-Kindergarten (UPK) Planning and Implementation Grant - A state early learning planning and capacity building initiative with the goal of expanding access for preschool-age students to prekindergarten programs at local educational agencies (LEAs). Grant funds may pay for costs associated with creating or expanding California state preschool programs or transitional kindergarten programs or establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs.
  - Funding \$52,624 in FY 21-22 & \$39,568 in FY 22-23
  - Currently these funds have not been utilized by the district and funds remain in the restricted fund balance

The table below provides the updated State Revenue Sources:

State Planning Factors							
	2022-23	2023-24		2024-25		2025-26	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Lottery - Unrestricted Per ADA	\$ 204.00	\$ 170.00	\$ 177.00	\$ 170.00	\$ 177.00	\$ 170.00	\$ 177.00
	\$ 76,675	\$ 59,500	\$ 64,613	\$ 59,054	\$ 60,186	\$ 60,894	\$ 62,172
<i>Change from Adoption</i>			\$ 5,113		\$ 1,132		\$ 1,278
Lottery - Restricted Per ADA	\$ 100.00	\$ 67.00	\$ 72.00	\$ 67.00	\$ 72.00	\$ 37.00	\$ 72.00
	\$ 38,347	\$ 23,450	\$ 29,491	\$ 23,274	\$ 24,482	\$ 23,999	\$ 25,290
<i>Change from Adoption</i>			\$ 6,041		\$ 1,208		\$ 1,291
Other State Revenue	\$ 5,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Reimbursement - Reed	\$ 49,625						
Mandated Block Grant Per K-8 ADA	\$ 34.94	\$ 34.94	\$ 34.94	\$ 36.82	\$ 36.82	\$ 37.98	\$ 38.30
	\$ 12,186	\$ 12,728	\$ 12,728	\$ 13,229	\$ 13,655	\$ 13,532	\$ 14,033
<i>Change from Adoption</i>			\$ -		\$ 426		\$ 501
Mental Health State Funding	\$ 13,465	\$ 26,099	\$ 27,261	\$ 26,099	\$ 27,261	\$ 26,099	\$ 27,261
Special Ed Early Intervention PreK	\$ 18,497		\$ 18,497				
Expand Learn Opp Program	\$ (50,000)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Art, Music, IM Block Grant	\$ 219,298		\$ 4,760		\$ -		\$ -
Prop 28 - Art & Music			\$ 39,684		\$ 39,684		\$ 39,684
Learning Recovery Emerg Block Grant	\$ 8,224		\$ 9		\$ -		\$ -
STRS On-Behalf	\$ 355,111	\$ 371,588	\$ 371,588	\$ 371,588	\$ 371,588	\$ 371,588	\$ 371,588
<b>Total State Revenue</b>	<b>\$ 746,827</b>	<b>\$ 543,365</b>	<b>\$ 618,631</b>	<b>\$ 543,244</b>	<b>\$ 586,856</b>	<b>\$ 546,112</b>	<b>\$ 590,028</b>
<i>Total State Revenue Adjustment from Adoption</i>			\$ 75,266		\$ 43,612		\$ 43,916

**Local Revenue:** Local revenue includes the Parcel Tax, Education Foundation, PTO donation, Interest Income, Rental Income, Miscellaneous Income and Special Education AB602 Funding.

Local Planning Factors							
	2022-23	2023-24		2024-25		2025-26	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
<b>Parcel Tax- Measure C (New-FY 23-24)</b>	\$ 972,618	\$ 1,284,950	\$ 1,274,100	\$ 1,323,499	\$ 1,312,323	\$ 1,363,203	\$ 1,351,693
<i>Change from Adoption</i>			\$ (10,850)		\$ (11,176)		\$ (11,510)
Education Foundation (1%) in 22-23 & 2	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Endowment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
PTO Donation	\$ 278,544	\$ 300,000	\$ 325,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>Change from Adoption</i>			\$ 25,000		\$ -		\$ -
Other Misc Local Rev-Including Interest	\$ 215,063	\$ 164,721	\$ 229,721	\$ 165,546	\$ 170,547	\$ 166,289	\$ 171,291
<i>Change from Adoption</i>			\$ 65,000		\$ 5,001		\$ 5,002
Special Education - SELPA Allocation P	\$ 226,936	\$ 230,256	\$ 230,256	\$ 230,256	\$ 230,256	\$ 230,256	\$ 230,256
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
<b>Total Local Revenue</b>	<b>\$ 3,443,161</b>	<b>\$ 3,729,927</b>	<b>\$ 3,809,077</b>	<b>\$ 3,569,301</b>	<b>\$ 3,563,126</b>	<b>\$ 3,609,748</b>	<b>\$ 3,603,240</b>
<i>Total Local Revenue Adjustment from Adoption</i>			\$ 79,150		\$ (6,175)		\$ (6,508)

Measure E Parcel Tax expired on 6-30-2023. The Board of Trustees passed a Resolution on June 1, 2022 calling an election for approval of an education parcel tax. Measure C was placed on the November 8, 2022 ballot and the final results confirmed the passage at 78.73%.

Measure C: 10 Year Term – Expires June 30, 2033  
FY 23-24 - \$375 step up  
FY 24-25 through FY 2032/33 – 3% escalation

The table on the following page is the summary of the General Fund Revenue for the periods covering: 2022-23 Unaudited Actuals, 2023-24 Adopted Budget, and 2023-24 First Interim. The table provides a comparison of the 2023-24 Adopted Budget to the 2023-24 First Interim including all revenue assumptions listed above.

**Summary of General Fund Revenue  
2023-2024 First Interim**

	2022-23	2023-24	2023-24	Variance
	Unaudited Actuals	Adopted Budget	First Interim	2023-24 Adopted to First Interim
<b>REVENUES</b>				
Property Taxes	6,000,183	6,272,878	6,287,732	14,854
Charter In-Lieu Prop Tax Transfer	(8,251)			-
State Aid Categoricals (Fair Share) with EPA	257,827	255,731	255,731	-
Federal Revenues	113,799	61,272	61,807	535
Other State Revenues	391,715	171,777	247,043	75,266
STRS On-Behalf	355,111	371,588	371,588	-
Foundation Revenue	1,700,000	1,700,000	1,700,000	-
Parcel Taxes	972,618	1,284,950	1,274,100	(10,850)
Other Local Revenue	770,545	744,977	834,977	90,000
Transfers In/Out	(60,000)	(25,000)	(25,000)	-
<b>TOTAL REVENUES</b>	<b>10,493,547</b>	<b>10,838,173</b>	<b>11,007,978</b>	<b>169,805</b>

**2023-24 First Interim Report**

**Expenditure Assumptions**

**Certificated and Classified Salaries:** Certificated and Classified Salaries include step and column in the budget year and two subsequent years. Salary settlements include a 4% increase + restructuring (certificated only) in the budget year, 3% in 2024-25, and not settled for 2025-26. Salary and benefits equate to 86% of the total unrestricted and 60% of total restricted general fund expenditures, combined at 77%.

The table below includes the factors used to calculate all salaries and benefits:

Salary & Benefit Factors							
	2022-23	2023-24		2024-25		2025-26	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Certificated FTE	39.0	38.2	38.2	38.2	38.0	38.2	38.0
Change from Adoption			-		(0.20)		(0.20)
Classified FTE	15.1	13.8	14.1	13.8	14.1	13.8	14.1
Change from Adoption			0.37		0.37		0.37
Step/Column - Certificated	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Step/Column - Classified		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Salary Settlement	3%	4% + Restructure	4% + Restructure	3%	3%	Not Settled	Not Settled
CalSTRS - Included in Budget Adoption	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
Change from Adoption			0.00%		0.00%		0.00%
CalPERS - Included in Budget Adoption	25.37%	26.68%	26.68%	27.70%	27.70%	28.30%	28.30%
Change from Adoption			0.00%		0.00%		0.00%
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
SUI	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Change from Adoption			0.00%		0.00%		0.00%
Workers Comp - Preliminary	1.404%	1.404%	0.947%	1.404%	0.947%	1.404%	0.947%
Change from Adoption			-0.46%		-0.46%		-0.46%
Health & Welfare Cap (Inc Eff 1/1/XX)	\$ 1,096.49	\$ 1,096.49	\$ 1,096.49	5.00%	5.00%	5.00%	5.00%
MOU - Hold ER Cap at 22-23 Level							
Offered Enhanced Dental Options							
Change from Adoption		0.00%	0.00%		\$ -		\$ -
Retiree Benefits (Pay-as-you-go)	\$ 96,870	\$ 114,888	\$ 114,888	\$ 125,633	\$ 125,633	\$ 132,519	\$ 132,519

Salaries and benefits have been adjusted to reflect actual placement on the salary schedule for all new staff hired, resignations, as well as column movement after budget adoption. Currently the FTE is projected flat in the subsequent years except for the elimination of .20FTE Special Ed Amin in FY 2024-25 and ongoing.

The CalSTRS and CalPERS employer rates continue to escalate each year to address the pension unfunded liability. The State allocated funds in prior years to buy down the LEA employer contribution rates; however, this priority was not included in the 2023-24 State Budget.

Listed below the impact of the CalSTRS and CalPERS pension system year over year increased employer costs:

Ross School District														10/31/2023
2023-2024 First Interim Report														
CalSTRS/CalPERS Pension Liability														
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	12 year Incr cost over 2013-14
											Projected	Projected	Projected	
STRS rates:	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	
Incr % over 13-14:		0.63%	2.48%	4.33%	6.18%	8.03%	8.85%	7.90%	8.67%	10.85%	10.85%	10.85%	10.22%	
Salaries:	2,999,611	3,094,465	3,319,315	3,259,849	3,498,752	3,537,055	3,771,062	4,008,551	3,886,413	4,336,766	4,724,899	4,861,237	4,934,155	
STRS Costs:	238,892.00	263,960.00	334,771.00	391,929.00	461,307.00	539,995.00	612,982.00	616,853.00	628,374.00	778,782.02	858,886.00	899,847.00	913,773.00	
Increase in costs:		25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	25,068.00	
			70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	70,811.00	
				57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	57,158.00	
					69,378.00	69,378.00	69,378.00	69,378.00	69,378.00	69,378.00	69,378.00	69,378.00	69,378.00	
						78,688.00	78,688.00	78,688.00	78,688.00	78,688.00	78,688.00	78,688.00	78,688.00	
							72,987.00	72,987.00	72,987.00	72,987.00	72,987.00	72,987.00	72,987.00	
								3,871.00	3,871.00	3,871.00	3,871.00	3,871.00	3,871.00	
									11,521.00	11,521.00	11,521.00	11,521.00	11,521.00	
										150,408.02	150,408.02	150,408.02	150,408.02	Cumulative STRS Cost
							2023-24 Increase	STRS Cost			80,103.98	80,103.98	80,103.98	
												40,961.00	40,961.00	
													13,926.00	
Increase in STRS:		25,068.00	95,879.00	153,037.00	222,415.00	301,103.00	374,090.00	377,961.00	389,482.00	539,890.02	619,994.00	660,955.00	674,881.00	4,434,755.02
PERS rates:	11.442%	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%	27.700%	28.300%	
Incr % over 13-14:		0.33%	0.41%	2.45%	4.09%	6.62%	8.28%	9.26%	11.47%	13.93%	15.24%	16.26%	16.53%	
Salaries:	912,619	877,908	890,636	926,269	1,060,522	1,027,380	1,153,171	1,207,232	1,191,529	1,233,876	1,262,363	1,324,145	1,349,723	
PERS Costs:	94,590.00	93,990.00	96,502.00	123,177.00	130,800.00	162,085.00	195,767.00	238,833.00	276,695.93	306,665.00	344,681.00	363,812.00	378,747.00	
Increase in costs:		(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	(600.00)	
			2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	2,512.00	
				26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	26,675.00	
					7,623.00	7,623.00	7,623.00	7,623.00	7,623.00	7,623.00	7,623.00	7,623.00	7,623.00	
						31,285.00	31,285.00	31,285.00	31,285.00	31,285.00	31,285.00	31,285.00	31,285.00	
							33,682.00	33,682.00	33,682.00	33,682.00	33,682.00	33,682.00	33,682.00	
								43,066.00	43,066.00	43,066.00	43,066.00	43,066.00	43,066.00	
									37,862.93	37,862.93	37,862.93	37,862.93	37,862.93	
										29,969.07	29,969.07	29,969.07	29,969.07	Cumulative PERS Cost
							2023-24 Increase	PERS Cost			38,016.00	38,016.00	38,016.00	
												19,131.00	19,131.00	
													14,935.00	
Increase in PERS:		(600.00)	1,912.00	28,587.00	36,210.00	67,495.00	101,177.00	144,243.00	182,105.93	212,075.00	250,091.00	269,222.00	284,157.00	1,576,674.93
Total Increase in STRS/PERS		24,468.00	97,791.00	181,624.00	258,625.00	368,598.00	475,267.00	522,204.00	571,587.93	751,965.02	870,085.00	930,177.00	959,038.00	6,011,429.95
Calculated Annual Payment STRS/PERS														Cumulative Combined STRS / PERS Cost
	\$ 333,482	\$ 357,950	\$ 431,273	\$ 515,106	\$ 592,107	\$ 702,080	\$ 808,749	\$ 855,686	\$ 905,070	\$ 1,085,447	\$ 1,203,567	\$ 1,263,659	\$ 1,292,520	

Public School Districts participate in the School Employees Fund (SEF), which is a joint, pooled-risk fund administered by EDD for unemployment insurance. In FY 2021-22 notification was received from EDD the employer rate for unemployment insurance was increasing from .05% to 1.23% as a result of increased claims submitted during the pandemic. Effective 7-1-2023 the unemployment rate returns to the .05% pre-pandemic rate.

Health Benefits reflect the new rates effective 01-01-2024 ranging from an increase of 11.78% in Kaiser and 4.02% in Blue Shield. The new Health Benefit Cap calculation per CBA (Kaiser Single Rate + 20%) is \$1,076.84 per



month. The calculation resulted in a decrease in the Employer Contribution over the prior year. The District entered into a one year MOU with RSDTA to contribute at the 2022-23 Employer Rate of \$1,096.49.

**Books and Supplies:** Books and supplies are budgeted with an increase based on CPI each year. The 2023-24 first interim budget includes carryover of one-time funds from PTO, Art and Music Block Grant and other local donations. These carryover funds have been eliminated in the two subsequent years.

**Services and Other Operating Expenditures:** Services and other operating expenditures include various categories: travel and conferences, dues and memberships, insurance, utilities, rentals, leases and repairs and the largest percentage to other contracted services. Contracted services consist of agreements with Planet Bravo, All City Management Services (Crossing Guards), legal and audit services, grounds and maintenance, professional development, special education non-public school/agency costs and transportation along with other miscellaneous services. The 2023-24 first interim budget includes carryover of one-time funds from PTO, Art and Music Block Grant and other local donations. These carryover funds have been eliminated in the two subsequent years and CPI was applied to all other ongoing operating costs and services.

**Capital Outlay:** Capital outlay includes the first phase of costs associated with the HVAC Project. The District has entered into an agreement for Construction Management and Architectural services and will begin the planning phase in the coming weeks. This project will span over a few fiscal years and therefore included in the ongoing costs in the multi-year projection. The District is utilizing the parcel tax step up as well as the Deferred Maintenance Fund to finance this project.

**Other Outgo/Excess Costs:** Other outgo is based on special education services provided through MCOE or other local school districts as defined in the student's Individual Education Plan (IEP).

**Transfers Out:** At budget adoption transfers out included \$0 from the General Fund. At first interim, transfers out increased to \$105,458. The district established the Cafeteria Fund (Fund 13) required to record all financial activities related to the Breakfast and National School Lunch Program. At budget adoption the expenditures for implementation of this program had been included in the general fund (Resource 5310) but transferred to Fund 13 at first interim. First year cost of program implementation is projected to be higher but subsequent years reflect a decrease in transfer of funds from the General Fund.

#### **Transfers Out**

2023-24 First Interim			
From		To	
General Fund	\$ 105,458	Special Reserve for OPEB (Fund 40)	\$ -
		Cafeteria Fund (Fund 13)	\$ 105,458
2024-25			
General Fund	\$ 75,458	Special Reserve for OPEB (Fund 40)	\$ -
		Cafeteria Fund (Fund 13)	\$ 75,458
2025-26			
General Fund	\$ 75,458	Special Reserve for OPEB (Fund 40)	\$ -
		Cafeteria Fund (Fund 13)	\$ 75,458

The table below is the summary of the General Fund Expenditures for the following reporting periods: 2022-23 Unaudited Actuals, the 2023-24 Adopted Budget and 2023-24 First Interim. The table provides a comparison of the 2023-24 Adopted Budget to the 2023-24 First Interim including all expenditure assumptions listed above.

**Summary of General Fund Expenditures  
2023-2024 First Interim**

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim	Variance 2023-24 Adopted to First Interim
<b>EXPENDITURES</b>				
Certificated Salaries	4,336,766	4,660,293	4,724,899	64,606
Classified Salaries	1,233,876	1,257,579	1,220,986	(36,593)
Employee Benefits	1,345,800	1,435,227	1,413,523	(21,704)
STRS On-Behalf	355,111	371,588	371,588	-
Employee Health Benefits	497,373	549,537	552,739	3,202
Retiree Health Benefits	96,870	114,888	114,888	-
Books and Supplies	409,654	519,579	475,388	(44,191)
Services/Operating - Prof. Services Contracts	1,720,534	1,625,055	1,665,903	40,848
Capital Outlay	159,507	200,000	208,000	8,000
Other Outgo-Spec. Ed. Preschool	18,385	35,784	35,784	-
Transfers Out	-	-	105,458	105,458
<b>TOTAL EXPENDITURES</b>	<b>10,173,876</b>	<b>10,769,530</b>	<b>10,889,156</b>	<b>119,626</b>

**Net Increase/Decrease in Fund Balance:** We are currently projecting an overall net increase in the 2023-24 First Interim of \$118,822. Unrestricted Funds represent an increase of \$49,041 and Restricted Funds an increase of \$69,781.

**Fund Balance:** The Actual Beginning Fund Balance for 2023-24 is \$3,739,756 and with the \$118,822 increase we have an Estimated Ending Fund Balance of \$3,858,578.

The Components of the Estimated Ending Fund Balance include the Revolving Fund (\$1,250); Restricted Programs (\$568,267), the Board Reserve for Community Funded Uncertainty of \$2,853,494 (26.20%); and the State Required Economic Uncertainty Reserve of \$435,567 (4%), for a total unrestricted reserve of \$3,289,061 (30.20%).

**General Fund Summary of Fund Balance  
2023-2024 First Interim**

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim	Variance 2023-24 Adopted to First Interim
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 319,671</b>	<b>\$ 68,643</b>	<b>\$ 118,822</b>	<b>\$ 50,179</b>
<b>BEGINNING FUND BALANCE (BFB)</b>	<b>3,420,085</b>	<b>3,503,048</b>	<b>3,739,756</b>	<b>\$ 236,708</b>
<b>ENDING FUND BALANCE (EFB)</b>	<b>\$ 3,739,756</b>	<b>\$ 3,571,691</b>	<b>\$ 3,858,578</b>	<b>\$ 286,887</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	-
Fair Value Adjustment- Cash in County	28,887			
Prepaid Items				
Restricted	498,486	409,745	568,267	158,522
Assigned:				
Board Reserve for Community Funded Uncertainty	2,804,178	2,729,915	2,853,494	123,579
Unassigned:				
Reserve for Economic Uncertainty - 4%	406,955	430,781	435,567	4,786
<b>Unappropriated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Board reserve policy:</b>				
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	0.0%
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	27.56%	25.35%	26.20%	0.86%
<b>Total Reserve Percentage</b>	<b>31.56%</b>	<b>29.35%</b>	<b>30.20%</b>	<b>0.86%</b>

## OTHER OPERATING FUNDS

The Estimated Ending Fund Balances as of June 30, 2024, for all other operating funds of the district are listed below:

Fund 14 – Deferred Maintenance	\$ 352,034
Fund 20 – Special Reserve for Post-Employment Retiree Health Benefits	\$ 1,098,623
<ul style="list-style-type: none"> <li>The Unfunded Accrued Liability for the Retiree Health Benefits is \$2,639,119 per Actuarial Study dated 08-01-2023</li> </ul>	
Fund 25 – Capital Facilities Projects (Developer Fees)	\$ 87,565

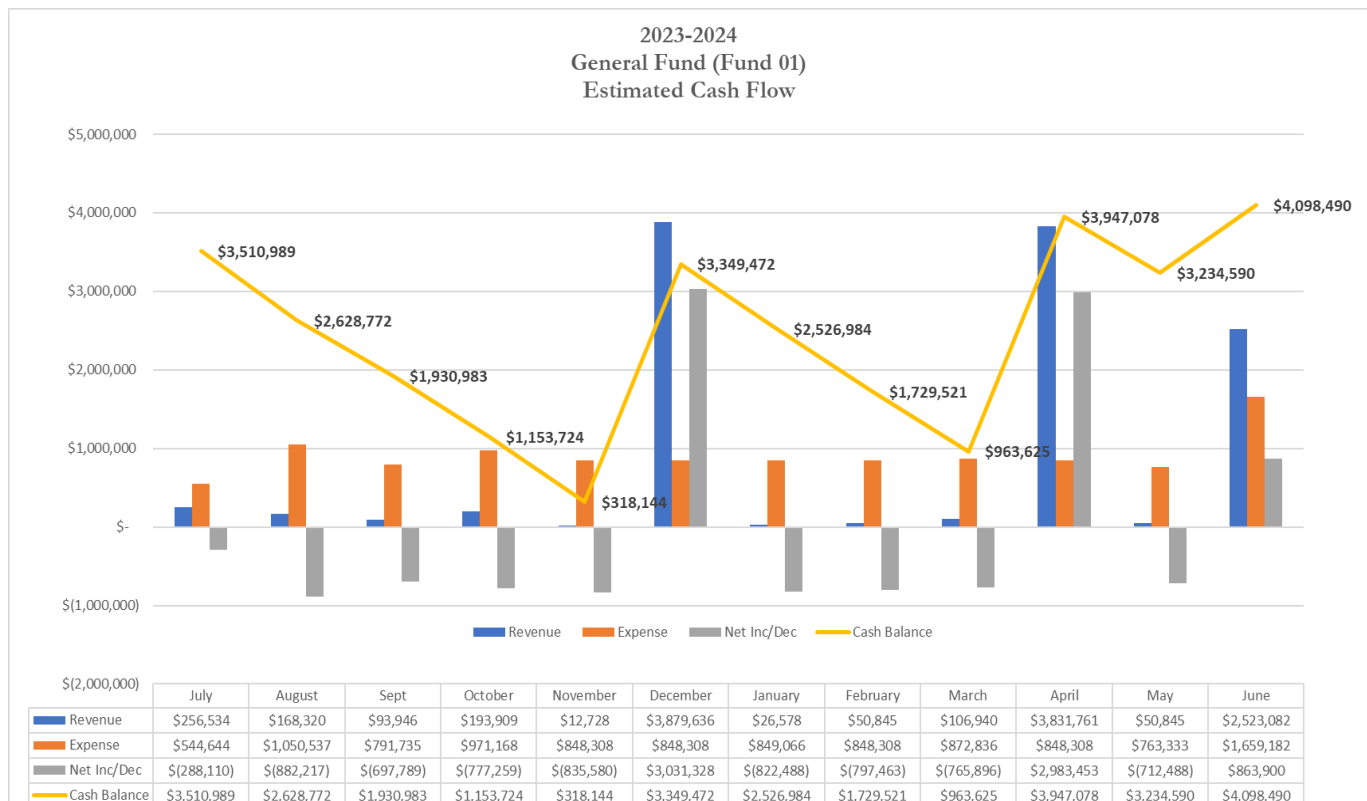
## CASH FLOW

The cash flow analysis is a useful tool to help the district determine whether it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

Maintaining a positive cash balance in all funds is a priority for the district. The primary source of revenue comes from property taxes with installments in December and April. It is imperative for a Community Funded District to retain higher reserves to cover the ongoing monthly expenditures.

Expenditures are somewhat easier to project, with the greatest component of expenditures being salaries and benefits. The district experiences a lighter payroll in July due to defined positions and pay cycles but in general, the payroll expenditures, including benefits, utility payments, leases on equipment and other operating expenditures are on a monthly basis.

The district has completed an analysis by reviewing 2021-22 and 2022-23 cash flow reports. We are certain the cash flow for 2023-24 will have the same trend with the lowest point in November. Please refer to the graph below of the 2023-24 Cash Flow Projection.



In the event that one of our revenue sources is delayed the district has several options to address the General Fund cash flow shortfall.

1. Other Operating Funds of the District - Deferred Maintenance (Fund 14) and OPEB (Fund 20) are available as a temporary loan between funds. Combined total is \$1.4 million.
2. Marin County Treasurer Tax Anticipation Note (TAN)- Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages.

**Cash flow for the district will be closely monitored throughout the year. Per 2023-2024 Cash Flow Projections we could experience a shortfall from the period covering November 30, 2023, until property taxes are posted on December 10th. The board passed a resolution on June 14, 2023, authorizing issuance of a TAN in the event there is a shortfall.**

## MULTI-YEAR PROJECTION

The certification of the First Interim Report by the Board is also based upon the financial status of the district in fiscal years 2024-25 and 2025-26. The Multi-Year Projection (MYP) shows the impact of today's decisions on future budgets. The MYP also indicates the district's ability to maintain the required Reserve for Economic Uncertainties and Board Assigned Reserves for the current and subsequent two years. Reasonable assumptions are made by utilizing multiple sources, trends, and historical data. It is important to remember that projections are only estimates based on the most current information available at that point in time.

Please refer to the key factors identified above in the revenue and expenditure assumptions:

General Fund 01 2024-2025 Projection				General Fund 01 2025-2026 Projection			
		Budget	Assumptions			Budget	Assumptions
Total Revenues		10,982,313	Prop Taxes 3.72% Step/Col, 3% Raise, Health 5% , Pension Rates: STRS-19.1% & PERS 27.7% , SUI.05%	Total Revenues		11,262,609	Prop Taxes 3.72% Step/Col, 0% Raise, Health 5% , Pension Rates: STRS-19.1% & PERS 28.3% , SUI.05%
Total Expenditures		11,044,464		Total Expenditures		11,130,297	
Net Inc/(Dec)		(62,150)	To Ending Fund Balance	Net Inc/(Dec)		132,313	To Ending Fund Balance
Beginning Fund Balance		3,858,579		Beginning Fund Balance		3,796,428	
Ending Fund Balance		3,796,428		Ending Fund Balance		3,928,740	
Components of Ending Fund Balance				Components of Ending Fund Balance			
Revolving Cash		1,250		Revolving Cash		1,250	
Restricted		492,414		Restricted		559,265	
Economic Uncertainties 4%		441,779		Economic Uncertainties 4%		445,212	
Board Assigned Reserve		2,860,985		Board Assigned Reserve		2,923,014	
Progress towards the Board Reserve Goal of 40%		29.90%		Progress towards the Board Reserve Goal of 40%		30.26%	
Other Funds (Estimated Ending Balance)				Other Funds (Estimated Ending Balance)			
Fund 14-Deferred Maintenance	\$		353,534	Fund 14-Deferred Maintenance	\$		355,034
Fund 20 - Retiree Health OPEB	\$		1,184,081	Fund 20 - Retiree Health OPEB	\$		1,269,539
Unfunded Liability: \$2,639,119				Unfunded Liability: \$2,639,119			
Fund 25-Capital Fac - Dev Fees	\$		88,065	Fund 25-Capital Fac - Dev Fees	\$		88,565

**The projection demonstrates that 2024-25 and 2025-26 will meet the required reserves and end with a Positive Ending Fund Balance. The district projection includes a General Fund Reserve of 29.90% in 2024-25 and 30.26% in 2025-26.**

## FINAL COMMENT:

Based on the information provided to you in the 2023-24 First Interim Report, the recommendation to the Board is to adopt a positive certification.

2023-2024  
First Interim Report

Certification

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: 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: Carol Slender Telephone: (415) 457-2705 Ext. 215  
Title: CBO E-mail: cslender@rossbears.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

**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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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	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	
		• 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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

2023-2024  
First Interim Report

General Fund (Fund 01)



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,503,609.00	6,518,463.00	129,358.00	6,518,463.00	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	72,228.00	77,341.00	2,131.62	77,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,844,721.00	1,884,721.00	34,877.67	1,884,721.00	0.00	0.0%
5) TOTAL, REVENUES			8,420,558.00	8,480,525.00	166,367.29	8,480,525.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,651,100.00	3,725,522.00	1,027,990.11	3,725,522.00	0.00	0.0%
2) Classified Salaries		2000-2999	896,244.00	855,031.00	271,514.01	855,031.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,640,710.00	1,661,195.00	458,253.42	1,661,195.00	0.00	0.0%
4) Books and Supplies		4000-4999	166,976.00	166,976.00	74,658.11	166,976.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	696,128.00	751,128.00	281,443.11	751,128.00	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			7,051,158.00	7,159,852.00	2,113,858.76	7,159,852.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,369,400.00	1,320,673.00	(1,947,491.47)	1,320,673.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	105,458.00	0.00	105,458.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,300,654.00)	(1,166,174.00)	0.00	(1,166,174.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300,654.00)	(1,271,632.00)	0.00	(1,271,632.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,746.00	49,041.00	(1,947,491.47)	49,041.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,093,199.68	3,241,269.77		3,241,269.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,093,199.68	3,241,269.77		3,241,269.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,093,199.68	3,241,269.77		3,241,269.77		
2) Ending Balance, June 30 (E + F1e)			3,161,945.68	3,290,310.77		3,290,310.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,250.00	1,250.00		1,250.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,729,913.68	2,853,493.77		2,853,493.77		
Board Reserve for Community Funded Uncertainties	0000	9780	2,177,042.94					
Board Reserve for Community Funded Uncertainties	1100	9780	552,870.74					
Boar Reserve for Community Funded Uncertainties	0000	9780		2,281,416.15				
Board Reserve for Community Funded Uncertainties	1100	9780		572,077.62				
Bord Reserve for Community Funded Uncertainties	0000	9780				2,281,416.15		
Board Reserve for Community Funded Uncertainties	1100	9780				572,077.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	430,782.00	435,567.00		435,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	185,455.00	185,455.00	111,272.00	185,455.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	70,276.00	70,276.00	18,086.00	70,276.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	21,747.00	21,747.00	0.00	21,747.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,146,070.00	6,160,924.00	0.00	6,160,924.00	0.00	0.0%
Unsecured Roll Taxes		8042	105,061.00	105,061.00	0.00	105,061.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
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			6,528,609.00	6,543,463.00	129,358.00	6,543,463.00	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)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	0.00	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,503,609.00	6,518,463.00	129,358.00	6,518,463.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	12,728.00	12,728.00	0.00	12,728.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,500.00	64,613.00	2,131.62	64,613.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,228.00	77,341.00	2,131.62	77,341.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	15,000.00	15,000.00	680.00	15,000.00	0.00	0.0%
Interest		8660	20,000.00	60,000.00	28,441.32	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(28,885.97)	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	400.00	0.00	400.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,789,826.00	1,789,826.00	15,147.32	1,789,826.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	19,495.00	19,495.00	19,495.00	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			1,844,721.00	1,884,721.00	34,877.67	1,884,721.00	0.00	0.0%
TOTAL, REVENUES			8,420,558.00	8,480,525.00	166,367.29	8,480,525.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,899,321.00	2,973,743.00	792,467.04	2,973,743.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	228,984.00	228,984.00	61,258.19	228,984.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	522,795.00	522,795.00	174,264.88	522,795.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,651,100.00	3,725,522.00	1,027,990.11	3,725,522.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,000.00	7,000.00	292.04	7,000.00	0.00	0.0%
Classified Support Salaries		2200	236,991.00	247,191.00	79,823.98	247,191.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	235,436.00	235,436.00	78,478.52	235,436.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,241.00	311,828.00	98,436.02	311,828.00	0.00	0.0%
Other Classified Salaries		2900	53,576.00	53,576.00	14,483.45	53,576.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			896,244.00	855,031.00	271,514.01	855,031.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	663,563.00	675,302.00	190,537.00	675,302.00	0.00	0.0%
PERS		3201-3202	258,867.00	246,509.00	70,939.43	246,509.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	119,357.00	118,496.00	33,782.10	118,496.00	0.00	0.0%
Unemployment Insurance		3401-3402	430,785.00	464,339.00	129,750.73	464,339.00	0.00	0.0%
Workers' Compensation		3501-3502	2,272.00	2,246.00	706.80	2,246.00	0.00	0.0%
OPEB, Allocated		3601-3602	50,978.00	39,415.00	12,306.30	39,415.00	0.00	0.0%
OPEB, Active Employees		3701-3702	114,888.00	114,888.00	20,231.06	114,888.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,640,710.00	1,661,195.00	458,253.42	1,661,195.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	152,476.00	152,476.00	74,436.35	152,476.00	0.00	0.0%
Noncapitalized Equipment		4400	12,500.00	12,500.00	221.76	12,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			166,976.00	166,976.00	74,658.11	166,976.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Travel and Conferences		5200	16,750.00	16,750.00	621.72	16,750.00	0.00	0.0%
Dues and Memberships		5300	22,250.00	22,250.00	21,461.67	22,250.00	0.00	0.0%
Insurance		5400-5450	101,889.00	101,889.00	92,443.00	101,889.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	115,000.00	11,309.26	115,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,500.00	194,500.00	79,099.20	194,500.00	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	218,975.00	218,975.00	70,157.32	218,975.00	0.00	0.0%
Communications		5900	25,000.00	25,000.00	6,350.94	25,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			696,128.00	751,128.00	281,443.11	751,128.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,051,158.00	7,159,852.00	2,113,858.76	7,159,852.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	105,458.00	0.00	105,458.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	105,458.00	0.00	105,458.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,300,654.00)	(1,166,174.00)	0.00	(1,166,174.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,300,654.00)	(1,166,174.00)	0.00	(1,166,174.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,300,654.00)	(1,271,632.00)	0.00	(1,271,632.00)	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,272.00	61,807.00	0.00	61,807.00	0.00	0.0%
3) Other State Revenue		8300-8599	471,137.00	541,290.00	71,546.00	541,290.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,885,206.00	1,924,356.00	306,940.00	1,924,356.00	0.00	0.0%
5) TOTAL, REVENUES			2,417,615.00	2,527,453.00	378,486.00	2,527,453.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,009,193.00	999,377.00	266,662.83	999,377.00	0.00	0.0%
2) Classified Salaries		2000-2999	361,335.00	365,955.00	102,726.56	365,955.00	0.00	0.0%
3) Employee Benefits		3000-3999	830,530.00	791,543.00	111,960.18	791,543.00	0.00	0.0%
4) Books and Supplies		4000-4999	352,603.00	308,412.00	200,722.31	308,412.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	928,927.00	914,775.10	366,914.95	914,775.10	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	208,000.00	0.00	208,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,784.00	35,784.00	0.00	35,784.00	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			3,718,372.00	3,623,846.10	1,048,986.83	3,623,846.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,300,757.00)	(1,096,393.10)	(670,500.83)	(1,096,393.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,300,654.00	1,166,174.00	0.00	1,166,174.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,300,654.00	1,166,174.00	0.00	1,166,174.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103.00)	69,780.90	(670,500.83)	69,780.90		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	409,848.41	498,486.06		498,486.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,848.41	498,486.06		498,486.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,848.41	498,486.06		498,486.06		
2) Ending Balance, June 30 (E + F1e)			409,745.41	568,266.96		568,266.96		
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	409,745.41	568,266.96		568,266.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								

2023-24 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	52,239.00	52,239.00	0.00	52,239.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,551.00	4,551.00	0.00	4,551.00	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	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	4,482.00	5,017.00	0.00	5,017.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 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			61,272.00	61,807.00	0.00	61,807.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	23,450.00	29,491.00	4,075.11	29,491.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	447,687.00	511,799.00	67,470.89	511,799.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			471,137.00	541,290.00	71,546.00	541,290.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,284,950.00	1,274,100.00	0.00	1,274,100.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	370,000.00	420,000.00	306,940.00	420,000.00	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	230,256.00	230,256.00	0.00	230,256.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,885,206.00	1,924,356.00	306,940.00	1,924,356.00	0.00	0.0%
TOTAL, REVENUES			2,417,615.00	2,527,453.00	378,486.00	2,527,453.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	666,643.00	654,067.00	172,757.21	654,067.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	257,019.00	259,779.00	68,525.16	259,779.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,531.00	74,531.00	22,735.03	74,531.00	0.00	0.0%
Other Certificated Salaries		1900	11,000.00	11,000.00	2,645.43	11,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,009,193.00	999,377.00	266,662.83	999,377.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	265,916.00	270,536.00	72,431.50	270,536.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	95,419.00	95,419.00	30,295.06	95,419.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			361,335.00	365,955.00	102,726.56	365,955.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	558,460.00	555,172.00	47,706.39	555,172.00	0.00	0.0%
PERS		3201-3202	88,586.00	89,687.00	25,465.61	89,687.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,991.00	42,613.00	11,880.39	42,613.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	118,752.00	88,400.00	23,224.65	88,400.00	0.00	0.0%
Unemployment Insurance		3501-3502	672.00	678.00	185.09	678.00	0.00	0.0%
Workers' Compensation		3601-3602	18,069.00	14,993.00	3,498.05	14,993.00	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			830,530.00	791,543.00	111,960.18	791,543.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,500.00	2,500.00	1,001.00	2,500.00	0.00	0.0%
Materials and Supplies		4300	185,103.00	177,764.00	109,759.82	177,764.00	0.00	0.0%
Noncapitalized Equipment		4400	120,000.00	128,148.00	89,961.49	128,148.00	0.00	0.0%
Food		4700	45,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			352,603.00	308,412.00	200,722.31	308,412.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Travel and Conferences		5200	13,166.00	18,666.00	754.38	18,666.00	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	101,257.00	108,657.00	108,657.00	108,657.00	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	804,504.00	777,452.10	257,503.57	777,452.10	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			928,927.00	914,775.10	366,914.95	914,775.10	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	0.00	200,000.00	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	8,000.00	0.00	8,000.00	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			200,000.00	208,000.00	0.00	208,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,784.00	35,784.00	0.00	35,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			35,784.00	35,784.00	0.00	35,784.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	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			3,718,372.00	3,623,846.10	1,048,986.83	3,623,846.10	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,300,654.00	1,166,174.00	0.00	1,166,174.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,300,654.00	1,166,174.00	0.00	1,166,174.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,300,654.00	1,166,174.00	0.00	1,166,174.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,503,609.00	6,518,463.00	129,358.00	6,518,463.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,272.00	61,807.00	0.00	61,807.00	0.00	0.0%
3) Other State Revenue		8300-8599	543,365.00	618,631.00	73,677.62	618,631.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,729,927.00	3,809,077.00	341,817.67	3,809,077.00	0.00	0.0%
5) TOTAL, REVENUES			10,838,173.00	11,007,978.00	544,853.29	11,007,978.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,660,293.00	4,724,899.00	1,294,652.94	4,724,899.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,257,579.00	1,220,986.00	374,240.57	1,220,986.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,471,240.00	2,452,738.00	570,213.60	2,452,738.00	0.00	0.0%
4) Books and Supplies		4000-4999	519,579.00	475,388.00	275,380.42	475,388.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,625,055.00	1,665,903.10	648,358.06	1,665,903.10	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	208,000.00	0.00	208,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,784.00	35,784.00	0.00	35,784.00	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			10,769,530.00	10,783,698.10	3,162,845.59	10,783,698.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			68,643.00	224,279.90	(2,617,992.30)	224,279.90		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	105,458.00	0.00	105,458.00	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	(105,458.00)	0.00	(105,458.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,643.00	118,821.90	(2,617,992.30)	118,821.90		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,503,048.09	3,739,755.83		3,739,755.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,503,048.09	3,739,755.83		3,739,755.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,503,048.09	3,739,755.83		3,739,755.83		
2) Ending Balance, June 30 (E + F1e)			3,571,691.09	3,858,577.73		3,858,577.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,250.00	1,250.00		1,250.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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	409,745.41	568,266.96		568,266.96		
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	2,729,913.68	2,853,493.77		2,853,493.77		
Board Reserve for Community Funded Uncertainties	0000	9780	2,177,042.94					
Board Reserve for Community Funded Uncertainties	1100	9780	552,870.74					
Boar Reserve for Community Funded Uncertainties	0000	9780		2,281,416.15				
Board Reserve for Community Funded Uncertainties	1100	9780		572,077.62				
Bord Reserve for Community Funded Uncertainties	0000	9780				2,281,416.15		
Board Reserve for Community Funded Uncertainties	1100	9780				572,077.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	430,782.00	435,567.00		435,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	185,455.00	185,455.00	111,272.00	185,455.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	70,276.00	70,276.00	18,086.00	70,276.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	21,747.00	21,747.00	0.00	21,747.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,146,070.00	6,160,924.00	0.00	6,160,924.00	0.00	0.0%
Unsecured Roll Taxes		8042	105,061.00	105,061.00	0.00	105,061.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
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			6,528,609.00	6,543,463.00	129,358.00	6,543,463.00	0.00	0.0%
LCFF Transfers								

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)
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	0.00	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,503,609.00	6,518,463.00	129,358.00	6,518,463.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	52,239.00	52,239.00	0.00	52,239.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,551.00	4,551.00	0.00	4,551.00	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	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	4,482.00	5,017.00	0.00	5,017.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 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			61,272.00	61,807.00	0.00	61,807.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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%

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 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	12,728.00	12,728.00	0.00	12,728.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	82,950.00	94,104.00	6,206.73	94,104.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	447,687.00	511,799.00	67,470.89	511,799.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			543,365.00	618,631.00	73,677.62	618,631.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,284,950.00	1,274,100.00	0.00	1,274,100.00	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	15,000.00	15,000.00	680.00	15,000.00	0.00	0.0%
Interest		8660	20,000.00	60,000.00	28,441.32	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(28,885.97)	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%

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)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	400.00	0.00	400.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,159,826.00	2,209,826.00	322,087.32	2,209,826.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	19,495.00	19,495.00	19,495.00	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	230,256.00	230,256.00	0.00	230,256.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,729,927.00	3,809,077.00	341,817.67	3,809,077.00	0.00	0.0%
TOTAL, REVENUES			10,838,173.00	11,007,978.00	544,853.29	11,007,978.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,565,964.00	3,627,810.00	965,224.25	3,627,810.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	486,003.00	488,763.00	129,783.35	488,763.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	597,326.00	597,326.00	196,999.91	597,326.00	0.00	0.0%
Other Certificated Salaries		1900	11,000.00	11,000.00	2,645.43	11,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,660,293.00	4,724,899.00	1,294,652.94	4,724,899.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	272,916.00	277,536.00	72,723.54	277,536.00	0.00	0.0%
Classified Support Salaries		2200	236,991.00	247,191.00	79,823.98	247,191.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	235,436.00	235,436.00	78,478.52	235,436.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,241.00	311,828.00	98,436.02	311,828.00	0.00	0.0%
Other Classified Salaries		2900	148,995.00	148,995.00	44,778.51	148,995.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,257,579.00	1,220,986.00	374,240.57	1,220,986.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,222,023.00	1,230,474.00	238,243.39	1,230,474.00	0.00	0.0%
PERS		3201-3202	347,453.00	336,196.00	96,405.04	336,196.00	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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	165,348.00	161,109.00	45,662.49	161,109.00	0.00	0.0%
Unemployment Insurance		3401-3402	549,537.00	552,739.00	152,975.38	552,739.00	0.00	0.0%
Workers' Compensation		3501-3502	2,944.00	2,924.00	891.89	2,924.00	0.00	0.0%
OPEB, Allocated		3601-3602	69,047.00	54,408.00	15,804.35	54,408.00	0.00	0.0%
OPEB, Active Employees		3701-3702	114,888.00	114,888.00	20,231.06	114,888.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,471,240.00	2,452,738.00	570,213.60	2,452,738.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,500.00	4,500.00	1,001.00	4,500.00	0.00	0.0%
Materials and Supplies		4300	337,579.00	330,240.00	184,196.17	330,240.00	0.00	0.0%
Noncapitalized Equipment		4400	132,500.00	140,648.00	90,183.25	140,648.00	0.00	0.0%
Food		4700	45,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			519,579.00	475,388.00	275,380.42	475,388.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	66,764.00	66,764.00	0.00	66,764.00	0.00	0.0%
Travel and Conferences		5200	29,916.00	35,416.00	1,376.10	35,416.00	0.00	0.0%
Dues and Memberships		5300	22,250.00	22,250.00	21,461.67	22,250.00	0.00	0.0%
Insurance		5400-5450	101,889.00	101,889.00	92,443.00	101,889.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	115,000.00	11,309.26	115,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,757.00	303,157.00	187,756.20	303,157.00	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	1,023,479.00	996,427.10	327,660.89	996,427.10	0.00	0.0%
Communications		5900	25,000.00	25,000.00	6,350.94	25,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,625,055.00	1,665,903.10	648,358.06	1,665,903.10	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	0.00	200,000.00	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	8,000.00	0.00	8,000.00	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			200,000.00	208,000.00	0.00	208,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	35,784.00	35,784.00	0.00	35,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
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)			35,784.00	35,784.00	0.00	35,784.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			10,769,530.00	10,783,698.10	3,162,845.59	10,783,698.10	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	105,458.00	0.00	105,458.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	105,458.00	0.00	105,458.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(105,458.00)	0.00	(105,458.00)	0.00	0.0%



Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	50,000.00
6266	Educator Effectiveness, FY 2021-22	3,639.54
6300	Lottery: Instructional Materials	55,514.75
6547	Special Education Early Intervention Preschool Grant	18,497.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	61,262.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	39,684.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	16,905.80
8210	Student Activity Funds	1,623.55
9010	Other Restricted Local	321,139.52
Total, Restricted Balance		568,266.96

2023-2024  
First Interim Report

Other Operating Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	180,000.00	0.00	180,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200.00	24.94	200.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	200,200.00	24.94	200,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	41,377.00	9,827.15	41,377.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	12,081.00	3,166.89	12,081.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	227,200.00	31,003.83	227,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	2,228.00	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	305,658.00	46,225.87	305,658.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(105,458.00)	(46,200.93)	(105,458.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	105,458.00	0.00	105,458.00	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	105,458.00	0.00	105,458.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(46,200.93)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	20,000.00	0.00	20,000.00	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			0.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	180,000.00	0.00	180,000.00	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			0.00	180,000.00	0.00	180,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	200.00	24.94	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	200.00	24.94	200.00	0.00	0.0%
TOTAL, REVENUES			0.00	200,200.00	24.94	200,200.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	41,377.00	9,827.15	41,377.00	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	41,377.00	9,827.15	41,377.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	8,485.00	2,314.14	8,485.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	3,166.00	751.79	3,166.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	10.00	2.97	10.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	28.00	4.93	28.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	392.00	93.06	392.00	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	12,081.00	3,166.89	12,081.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	1,099.33	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	225,200.00	29,904.50	225,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	227,200.00	31,003.83	227,200.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	25,000.00	2,228.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,000.00	2,228.00	25,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	305,658.00	46,225.87	305,658.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	105,458.00	0.00	105,458.00	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	105,458.00	0.00	105,458.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	105,458.00	0.00	105,458.00		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,000.00	25,000.00	0.00	25,000.00	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	6,000.00	26,000.00	880.34	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			31,000.00	51,000.00	880.34	51,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(469,000.00)	(449,000.00)	880.34	(449,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(469,000.00)	(449,000.00)	880.34	(449,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	732,817.64	801,033.74		801,033.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			732,817.64	801,033.74		801,033.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			732,817.64	801,033.74		801,033.74		
2) Ending Balance, June 30 (E + F1e)			263,817.64	352,033.74		352,033.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	263,817.64	352,033.74		352,033.74		
Deferred Maintenance Reserve	0000	9760		352,033.74				
Reserve for Deferred Maintenance	0000	9760	263,817.64					
Reserve for Deferred Maintenance	0000	9760				352,033.74		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.00	25,000.00	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			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	26,000.00	6,472.18	26,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,591.84)	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			6,000.00	26,000.00	880.34	26,000.00	0.00	0.0%
TOTAL, REVENUES			31,000.00	51,000.00	880.34	51,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	500,000.00	0.00	500,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	30,500.00	1,268.91	30,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	30,500.00	1,268.91	30,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,500.00	30,500.00	1,268.91	30,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,500.00	30,500.00	1,268.91	30,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,056,120.63	1,068,122.70		1,068,122.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,120.63	1,068,122.70		1,068,122.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,120.63	1,068,122.70		1,068,122.70		
2) Ending Balance, June 30 (E + F1e)			1,064,620.63	1,098,622.70		1,098,622.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,064,620.63	1,098,622.70		1,098,622.70		
Reserve for OPEB	0000	9760		1,098,622.70				
Reserve for OPEB	0000	9760	1,064,620.63					
Reserve for OPEB	0000	9760				1,098,622.70		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	8,500.00	30,500.00	9,328.96	30,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(8,060.05)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	30,500.00	1,268.91	30,500.00	0.00	0.0%
TOTAL, REVENUES			8,500.00	30,500.00	1,268.91	30,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	27,500.00	22,936.91	27,500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	27,500.00	22,936.91	27,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	27,500.00	22,936.91	27,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	27,500.00	22,936.91	27,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,187.47	60,065.35		60,065.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,187.47	60,065.35		60,065.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187.47	60,065.35		60,065.35		
2) Ending Balance, June 30 (E + F1e)			53,687.47	87,565.35		87,565.35		
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	53,687.47	87,112.10		87,112.10		
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	453.25		453.25		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	2,500.00	614.80	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(453.25)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	25,000.00	22,775.36	25,000.00	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			500.00	27,500.00	22,936.91	27,500.00	0.00	0.0%
TOTAL, REVENUES			500.00	27,500.00	22,936.91	27,500.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	87,112.10
Total, Restricted Balance		87,112.10

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(10,683.23)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(10,683.23)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(10,683.23)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(10,683.23)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,334,526.88	1,415,747.33		1,415,747.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,526.88	1,415,747.33		1,415,747.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,526.88	1,415,747.33		1,415,747.33		
2) Ending Balance, June 30 (E + F1e)			1,334,526.88	1,415,747.33		1,415,747.33		
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								

Description	Resource Codes	Object Codes	Original Budget (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	1,334,526.88	1,415,747.33		1,415,747.33		
Bond Repayment Proceeds	0000	9760		1,415,747.33				
Bond Repayment Proceeds	0000	9760	1,334,526.88					
Bond Repayment Proceeds	0000	9760				1,415,747.33		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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	(10,683.23)	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	(10,683.23)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(10,683.23)	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,877,614.00	2,143,649.95		2,143,649.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,877,614.00	2,143,649.95		2,143,649.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,877,614.00	2,143,649.95		2,143,649.95		
2) Ending Balance, June 30 (E + F1e)			1,877,614.00	2,143,649.95		2,143,649.95		
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								

Description	Resource Codes	Object Codes	Original Budget (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	1,877,614.00	2,143,649.95		2,143,649.95		
Bond Repayment Proceeds	0000	9760		2,143,649.95				
Bond Repayment Proceeds	0000	9760	1,877,614.00					
Bond Repayment Proceeds	0000	9760				2,143,649.95		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

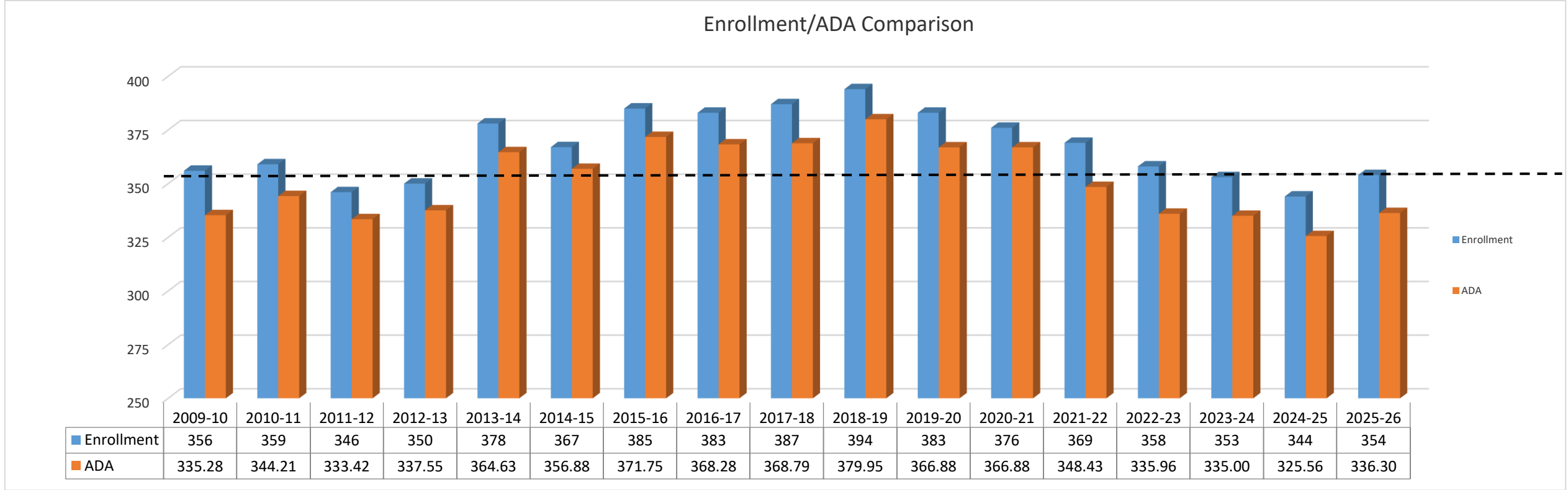
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%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

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

2023-2024  
First Interim Report

Supplemental Forms

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Grade Level	CBEDS Enrollment																
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	CBEDS	Projected	Projected
K	28	39	39	39	49	38	46	27	30	46	25	41	31	38	32	38	38
1	44	35	42	38	40	47	35	50	31	31	50	28	43	31	42	33	39
2	29	43	41	46	44	41	51	40	55	34	33	48	28	47	32	43	34
3	37	29	40	39	52	42	44	53	41	57	37	32	49	31	46	33	44
4	41	41	23	42	44	54	43	48	56	40	55	34	36	49	34	47	34
5	47	37	37	22	44	41	57	39	45	56	42	55	34	36	49	35	48
6	47	49	38	41	24	41	42	48	38	45	58	38	50	33	33	49	35
7	45	43	45	36	43	24	44	41	47	38	44	58	39	53	33	33	49
8	38	43	41	47	38	39	23	37	44	47	39	42	59	40	52	33	33
Growth/(Decline)		0.8%	-3.6%	1.2%	8.0%	-2.9%	4.9%	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-2.5%	2.9%
Total Enrollment/ Projection	356	359	346	350	378	367	385	383	387	394	383	376	369	358	353	344	354
Total ADA/Projection (P-2)	335.28	344.21	333.42	337.55	364.63	356.88	371.75	368.28	368.79	379.95	366.88	366.88	348.43	335.96	335.00	325.56	336.30
Enrollment to ADA %	94.2%	95.9%	96.4%	96.4%	96.5%	97.2%	96.6%	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.9%	94.6%	95.0%
Enrollment Change Yr Over Yr		3	-13	4	28	-11	18	-2	4	7	-11	-7	-7	-11	-5	-9	10
ADA Change Yr Over Yr		8.93	-10.79	4.1	27.1	-7.8	14.9	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	-1.0	-9.4	10.7



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	351.38	351.38	335.00	351.38	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	351.38	351.38	335.00	351.38	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	351.38	351.38	335.00	351.38	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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



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

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

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

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	10,889,156.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,807.00
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	208,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	105,458.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				313,458.00
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	105,458.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,619,349.10
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				335.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				31,699.55
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

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.)	9,890,396.49	29,248.55
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)	9,890,396.49	29,248.55
B. Required effort (Line A.2 times 90%)	8,901,356.84	26,323.70
C. Current year expenditures (Line I.E and Line II.B)	10,619,349.10	31,699.55
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 Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

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

2023-2024  
First Interim Report

Criteria & Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: -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		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	351.38	351.38			
	Charter School	0.00	0.00			
	Total ADA	351.38	351.38	0.0%	Met	
1st Subsequent Year (2024-25)						
	District Regular	343.08	340.75			
	Charter School	0.00	0.00			
	Total ADA	343.08	340.75	(.7%)	Met	
2nd Subsequent Year (2025-26)						
	District Regular	343.90	337.25			
	Charter School	0.00	0.00			
	Total ADA	343.90	337.25	(1.9%)	Met	

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)



2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	361.00	353.00		
Charter School	0.00			
<b>Total Enrollment</b>	<b>361.00</b>	<b>353.00</b>	<b>(2.2%)</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	351.00	344.00		
Charter School	0.00			
<b>Total Enrollment</b>	<b>351.00</b>	<b>344.00</b>	<b>(2.0%)</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	361.00	354.00		
Charter School	0.00			
<b>Total Enrollment</b>	<b>361.00</b>	<b>354.00</b>	<b>(1.9%)</b>	<b>Met</b>

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Kindergarten Enrollment was down 6 students from Adopted Budget Projection.

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	367	376	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>367</b>	<b>376</b>	<b>97.6%</b>
Second Prior Year (2021-22)			
District Regular	349	369	
Charter School			
<b>Total ADA/Enrollment</b>	<b>349</b>	<b>369</b>	<b>94.6%</b>
First Prior Year (2022-23)			
District Regular	336	358	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>336</b>	<b>358</b>	<b>93.9%</b>
Historical Average Ratio:			95.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.8%</b>

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	335	353		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>335</b>	<b>353</b>	<b>94.9%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	326	344		
Charter School				
<b>Total ADA/Enrollment</b>	<b>326</b>	<b>344</b>	<b>94.8%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	336	354		
Charter School				
<b>Total ADA/Enrollment</b>	<b>336</b>	<b>354</b>	<b>94.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

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)	6,528,609.00	6,543,463.00	.2%	Met
1st Subsequent Year (2024-25)	6,755,583.00	6,770,523.00	.2%	Met
2nd Subsequent Year (2025-26)	6,992,886.00	7,007,535.00	.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	5,454,289.26	6,075,079.53	89.8%
Second Prior Year (2021-22)	5,477,888.99	6,613,847.52	82.8%
First Prior Year (2022-23)	5,759,605.00	6,787,339.00	84.9%
	Historical Average Ratio:		85.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.8% to 89.8%	81.8% to 89.8%	81.8% to 89.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	6,241,748.00	7,159,852.00	87.2%	Met
1st Subsequent Year (2024-25)	6,492,632.00	7,438,538.00	87.3%	Met
2nd Subsequent Year (2025-26)	6,624,045.00	7,594,923.00	87.2%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	61,272.00	61,807.00	.9%	No
1st Subsequent Year (2024-25)	62,850.00	61,807.00	-1.7%	No
2nd Subsequent Year (2025-26)	64,270.00	61,807.00	-3.8%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	543,365.00	618,631.00	13.9%	Yes
1st Subsequent Year (2024-25)	543,244.00	586,856.00	8.0%	Yes
2nd Subsequent Year (2025-26)	546,112.00	590,028.00	8.0%	Yes

Explanation:

(required if Yes)

(1) Prop 28 Art & Music Allocation was released after Budget Adoption. The allocation for 2023-24 is \$39,684 and will be ongoing funding. (2) Special Education Funding for Early Intervention (PreK) was allocated added after Budget Adoption adding \$18,497. These funds are not included in 24-25 & 25-26 (3) Special Education Funding for Mental Health Services was added after Budget Adoption adding \$27,261. These funds are included as ongoing in 24-25 & 25-26.

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

Current Year (2023-24)	3,729,927.00	3,809,077.00	2.1%	No
1st Subsequent Year (2024-25)	3,569,301.00	3,563,126.00	-.2%	No
2nd Subsequent Year (2025-26)	3,609,748.00	3,603,240.00	-.2%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	519,579.00	475,388.00	-8.5%	Yes
1st Subsequent Year (2024-25)	413,709.00	386,574.00	-6.6%	Yes
2nd Subsequent Year (2025-26)	341,859.00	314,668.00	-8.0%	Yes

Explanation:

(required if Yes)

The primary change was related to the Universal Meal Program. The Adopted Budget included the expenditures in the General Fund under Resource 5310. Fund 13/Cafeteria Fund was established and the revenue and expenditures have been moved from the General Fund to the Cafeteria Fund. The expenditures in the 4 XXX object were \$45K.

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

Current Year (2023-24)	1,625,055.00	1,665,903.10	2.5%	No
1st Subsequent Year (2024-25)	1,593,687.00	1,639,903.00	2.9%	No
2nd Subsequent Year (2025-26)	1,658,698.00	1,680,475.00	1.3%	No

Explanation:

(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	4,334,564.00	4,489,515.00	3.6%	Met
1st Subsequent Year (2024-25)	4,175,395.00	4,211,789.00	.9%	Met
2nd Subsequent Year (2025-26)	4,220,130.00	4,255,075.00	.8%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	2,144,634.00	2,141,291.10	-.2%	Met
1st Subsequent Year (2024-25)	2,007,396.00	2,026,477.00	1.0%	Met
2nd Subsequent Year (2025-26)	2,000,557.00	1,995,143.00	-.3%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

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	311,938.26	108,657.00	Not Met
2. Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		101,257.00	

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)

The district is exempt from the RRMA requirement due to size.



8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	49,041.00	7,265,310.00	N/A	Met
1st Subsequent Year (2024-25)	13,701.00	7,513,996.00	N/A	Met
2nd Subsequent Year (2025-26)	65,463.00	7,670,381.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

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

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2 ) (Form MYPI, Line D2)	
	Status	
Current Year (2023-24)	3,858,577.73	Met
1st Subsequent Year (2024-25)	3,796,426.73	Met
2nd Subsequent Year (2025-26)	3,928,739.73	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)	4,098,491.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	335.00	325.56	336.30
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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)	10,889,156.10	11,044,463.00	11,130,297.00
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)	10,889,156.10	11,044,463.00	11,130,297.00

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)**

4%	4%	4%
435,566.24	441,778.52	445,211.88
80,000.00	80,000.00	80,000.00
435,566.24	441,778.52	445,211.88

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	435,567.00	441,779.00	445,212.00
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)	435,567.00	441,779.00	445,212.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>435,566.24</b>	<b>441,778.52</b>	<b>445,211.88</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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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)

Yes

- 1b. If Yes, identify the interfund borrowings:

The District establish Fund 13/Cafeteria Fund which is required to record all revenue and expenditures for the Breakfast and Lunch Program/Universal Meals. Compliant meals are reimbursed through Federal and State Resources, however, the revenue stream doesn't begin until several months into the school year. The Expenditures are paid on a monthly basis and therefore create a cash flow issue within this operating fund of the District. The District has transferred \$100K as a temporary loan with the intention to repay by year end.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(1,300,654.00)	(1,166,174.00)	-10.3%	(134,480.00)	Not Met
1st Subsequent Year (2024-25)	(1,291,609.00)	(1,172,214.00)	-9.2%	(119,395.00)	Not Met
2nd Subsequent Year (2025-26)	(1,347,491.00)	(1,207,187.00)	-10.4%	(140,304.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	105,458.00	New	105,458.00	Not Met
1st Subsequent Year (2024-25)	0.00	75,458.00	New	75,458.00	Not Met
2nd Subsequent Year (2025-26)	0.00	75,458.00	New	75,458.00	Not Met
<b>1d. Capital Project Cost Overruns</b>					
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)

(1) The contributions have been reduced since Budget Adoption as a result of moving the Breakfast and Lunch Program to Fund 13. The Budget Adopting included the contribution from the Unrestricted Resource 0000 to Resource 5310. This was eliminated and now the transfer to Fund 13 is recorded as an expenditure in object 76XX. (2) Special Education staffing for both certificated and classified were adjusted to reflect the new hires and actual placement on the salary schedule and corresponding benefits.

- 1b. MET - Projected transfers in 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)

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

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

Transfers Out increased since Budget Adoption as a result of moving the Breakfast and Lunch Program to Fund 13. The Budget Adopting included the contribution from the Unrestricted Resource 0000 to Resource 5310. This was eliminated and now the transfer to Fund 13 is recorded as an expenditure in object 76XX.

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)



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

Ross Elementary Marin County		First Interim General Fund School District Criteria and Standards Review		21 65433 0000000 Form 01CSI E812RSPFNJ(2023-24)
Total Annual Payments:	1,562,948	1,666,848	1,744,891	1,731,860
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Payment of P & I for long term debt is secured through collection of annual property taxes.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

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

2,576,576.00	2,639,119.00
0.00	0.00
2,576,576.00	2,639,119.00

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

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

114,888.00	114,888.00
125,633.00	125,633.00
132,519.00	132,519.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

114,888.00	114,888.00
125,633.00	125,633.00
132,519.00	132,519.00

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)

114,888.00	114,888.00
125,633.00	125,633.00
132,519.00	132,519.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

31	31
31	31
31	31

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:

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**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified 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?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35.8	35.0	35.0	35.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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

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)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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





Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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


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

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

--

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

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If Yes, explain the nature of the new costs:

--

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

**Certificated (Non-management) Step and Column Adjustments**

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


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

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

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


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

List other significant contract changes that have occurred since 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?

Yes

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

If No, continue with section S8B.

**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	14.1	13.1	13.1	13.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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?

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?

Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	4.2	4.2	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

**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?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits


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

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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?

Yes

**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?

Yes

**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?

No

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

**Comments:**  
(optional)



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End of School District First Interim Criteria and Standards Review

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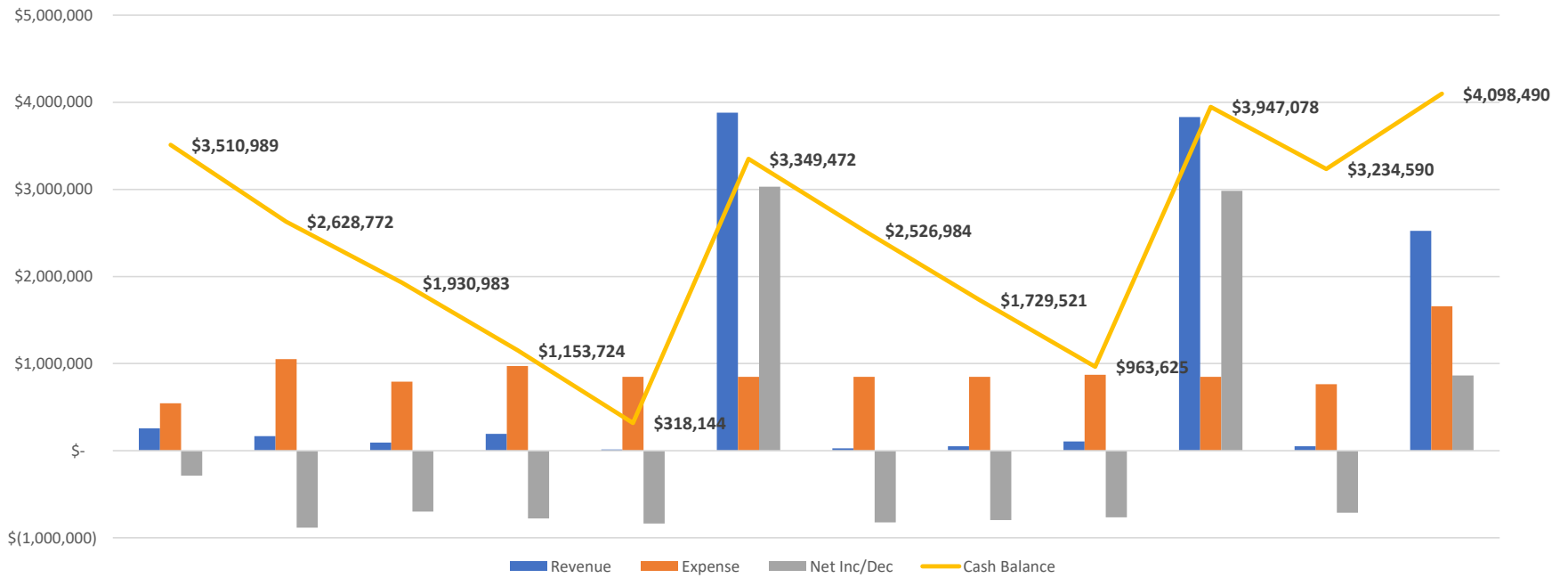
2023-2024  
First Interim Report

Cash Flow

## 2023-2024 First Interim Report - Cash Flow

Description	Budget	July Actual	August Actual	September Actual	October Estimate	November Estimate	December Estimate	January Estimate	February Estimate	March Estimate	April Estimate	May Estimate	June Estimate	Accrual	Adjustmen <sup>i</sup>	Total	Variance
A. BEGINNING CASH	\$3,799,098.68	\$3,799,098.68	\$3,510,988.93	\$2,628,771.58	\$1,930,982.83	\$1,153,724.08	\$318,143.85	\$3,349,471.62	\$2,526,983.73	\$1,729,520.64	\$963,625.16	\$3,947,078.07	\$3,234,590.44				
B. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	\$255,731.00	\$27,818.25	\$27,818.25	\$45,904.25	\$27,818.25	\$-	\$17,569.00	\$11,127.30	\$12,610.94	\$30,179.94	\$12,610.94	\$12,610.94	\$30,179.94	\$-	\$-	\$256,248.00	(\$517.00)
Property Taxes	\$6,287,732.00	\$-	\$-	\$-	\$-	\$-	\$3,143,866.00	\$-	\$-	\$-	\$3,143,866.00	\$-	\$-	\$-	\$-	\$6,287,732.00	\$-
Miscellaneous Funds & LCFF Transfers	(\$25,000.00)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	(\$25,000.00)	\$-	\$-	(\$25,000.00)	\$-
Federal Revenue	\$61,807.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$61,807.00
Other State Revenue	\$618,631.00	\$14,364.00	\$33,859.00	\$25,817.00	\$19,133.00	\$12,728.00	\$23,526.00	\$1,635.66	\$1,853.75	\$25,379.75	\$1,853.75	\$1,853.75	\$396,967.75	\$23,526.00	\$-	\$582,497.40	\$36,133.60
Other Local Revenue	\$3,809,077.00	\$196,114.00	\$63,803.40	\$47,475.00	\$43,814.00	\$-	\$645,050.00	\$13,815.36	\$36,380.45	\$51,380.45	\$673,430.45	\$36,380.45	\$1,942,057.54	\$-	\$-	\$3,749,701.09	\$59,375.91
Interfund Transfers in	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
All Other Financing Sources	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL RECEIPTS	\$11,007,978.00	\$238,296.25	\$125,480.65	\$119,196.25	\$90,765.25	\$12,728.00	\$3,830,011.00	\$26,578.32	\$50,845.14	\$106,940.14	\$3,831,761.14	\$50,845.14	\$2,344,205.23	\$23,526.00	\$-	\$10,851,178.49	\$156,799.51
C. DISBURSEMENTS																	
Certificated Salaries	\$4,724,899.00	\$46,878.00	\$413,944.00	\$414,353.00	\$419,478.00	\$415,791.11	\$415,791.11	\$415,791.11	\$415,791.11	\$415,791.11	\$415,791.11	\$415,791.11	\$519,266.40	\$-	\$-	\$4,724,457.18	\$441.82
Classified Salaries	\$1,220,986.00	\$58,116.00	\$109,159.00	\$108,572.00	\$98,394.00	\$103,783.81	\$103,783.81	\$103,783.81	\$103,783.81	\$103,783.81	\$103,783.81	\$103,783.81	\$119,656.63	\$-	\$-	\$1,220,384.30	\$601.70
Employee Benefits	\$2,452,738.00	\$58,747.00	\$165,628.00	\$162,779.00	\$183,026.00	\$171,691.66	\$171,691.66	\$196,219.04	\$171,691.66	\$196,219.04	\$171,691.66	\$196,219.04	\$588,657.12	\$-	\$-	\$2,434,260.88	\$18,477.12
Books and Supplies	\$475,388.00	\$10,770.00	\$127,004.00	\$112,295.00	\$24,443.00	\$23,769.40	\$23,769.40	\$-	\$23,769.40	\$23,769.40	\$23,769.40	\$47,538.80	\$23,769.40	\$-	\$-	\$464,667.20	\$10,720.80
Services	\$1,665,903.10	\$188,170.00	\$228,970.00	\$83,719.00	\$147,077.00	\$133,272.25	\$133,272.25	\$133,272.25	\$133,272.25	\$133,272.25	\$133,272.25	\$-	\$166,590.31	\$-	\$-	\$1,614,159.80	\$51,743.30
Capital Outlay	\$208,000.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$100,000.00	\$-	\$-	\$100,000.00	\$108,000.00
Other Outgo	\$35,784.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$35,784.00	\$-	\$-	\$35,784.00	\$-
Interfund Transfers Out	\$105,458.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$105,458.00	\$-	\$-	\$105,458.00	\$-
All Other Financing Uses	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL DISBURSEMENTS	\$10,889,156.10	\$362,681.00	\$1,044,705.00	\$881,718.00	\$872,418.00	\$848,308.23	\$848,308.23	\$849,066.21	\$848,308.23	\$872,835.61	\$848,308.23	\$763,332.76	\$1,659,181.86	\$-	\$-	\$10,699,171.36	\$189,984.74
D. BALANCE SHEET ITEMS																	
Assets and Deferred Outflows																	
Cash Not in Treasury	\$1,250.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$1,250.00
Accounts Receivable	\$345,772.14	\$18,238.00	\$42,839.00	(\$25,250.00)	\$103,144.00	\$-	\$49,625.00	\$-	\$-	\$-	\$-	\$-	\$78,877.00	\$-	\$-	\$267,473.00	\$78,299.14
Due From Other Funds	\$100,000.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$100,000.00	\$-	\$-	\$100,000.00	\$-
Stores	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Prepaid Expenditures	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Other Current Assets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Deferred Outflows of Resources	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
SUBTOTAL	\$447,022.14	\$18,238.00	\$42,839.00	(\$25,250.00)	\$103,144.00	\$-	\$49,625.00	\$-	\$-	\$-	\$-	\$-	\$178,877.00	\$-	\$-	\$367,473.00	\$79,549.14
Liabilities and Deferred Inflows																	
Accounts Payable	\$244,853.32	\$181,963.00	\$5,832.00	(\$89,983.00)	\$98,750.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$196,562.00	\$48,291.32
Due To Other Funds	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Current Loans	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Unearned Revenues	\$92,192.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$92,192.00
Deferred Inflows of Resources	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
SUBTOTAL	\$337,045.32	\$181,963.00	\$5,832.00	(\$89,983.00)	\$98,750.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$196,562.00	\$140,483.32
Nonoperating																	
Suspense Clearing	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL BALANCE SHEET ITEMS	\$109,976.82	(\$163,725.00)	\$37,007.00	\$64,733.00	\$4,394.00	\$-	\$49,625.00	\$-	\$-	\$-	\$-	\$-	\$178,877.00	\$-	\$-	\$170,911.00	(\$60,934.18)
E. NET INCREASE/DECREASE (B - C + D)	\$228,798.72	(\$288,109.75)	(\$882,217.35)	(\$697,788.75)	(\$777,258.75)	(\$835,580.23)	\$3,031,327.77	(\$822,487.89)	(\$797,463.09)	(\$765,895.47)	\$2,983,452.91	(\$712,487.63)	\$863,900.37	\$23,526.00	\$-	\$322,918.13	
F. ENDING CASH (A + E)		\$3,510,988.93	\$2,628,771.58	\$1,930,982.83	\$1,153,724.08	\$318,143.85	\$3,349,471.62	\$2,526,983.73	\$1,729,520.64	\$963,625.16	\$3,947,078.07	\$3,234,590.44	\$4,098,490.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																\$4,122,016.81	

**2023-2024  
General Fund (Fund 01)  
Estimated Cash Flow**



	July	August	Sept	October	November	December	January	February	March	April	May	June
Revenue	\$256,534	\$168,320	\$93,946	\$193,909	\$12,728	\$3,879,636	\$26,578	\$50,845	\$106,940	\$3,831,761	\$50,845	\$2,523,082
Expense	\$544,644	\$1,050,537	\$791,735	\$971,168	\$848,308	\$848,308	\$849,066	\$848,308	\$872,836	\$848,308	\$763,333	\$1,659,182
Net Inc/Dec	\$(288,110)	\$(882,217)	\$(697,789)	\$(777,259)	\$(835,580)	\$3,031,328	\$(822,488)	\$(797,463)	\$(765,896)	\$2,983,453	\$(712,488)	\$863,900
Cash Balance	\$3,510,989	\$2,628,772	\$1,930,983	\$1,153,724	\$318,144	\$3,349,472	\$2,526,984	\$1,729,521	\$963,625	\$3,947,078	\$3,234,590	\$4,098,490

2023-2024  
First Interim Report

Local Control Funding Formula (LCFF)

LCFF CALCULATOR

65433

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

10/31/2023

Projection Date

LEA: Ross Elementary

Projection Title: 2023-24 First Interim Report

Created by: Carol Slender

Email: cslender@rossbears.org

Phone: 415-457-2705

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Ross Elementary (65433)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
( 1 ) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ross Elementary (65433)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): <div>2022-23</div>							
( a ) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
( d ) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
( e ) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					



Ross Elementary (65433)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
( a ) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		YES							
Does your district have a necessary small school?		NO							
( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
( c ) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 5,236,528	\$ 5,524,736	\$ 6,000,183	\$ 6,287,732	\$ 6,516,918	\$ 6,754,630		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ (8,298)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 5,236,528	\$ 5,524,736	\$ 5,991,885	\$ 6,287,732	\$ 6,516,918	\$ 6,754,630	\$ -	\$ -
( d ) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ (175,868)	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ (111,933)	\$ -	\$ -					
( e ) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	394	383						
A-1.1 / A-3.1	District Enrollment (first prior year)	383	376						
A-1 / A-3	District Enrollment	376	369	358	353	344	354		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	376	369	358	353	344	354	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	8	4						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	4	5						
B-1 / B-3	District Unduplicated Pupil Count	5	4	3	2	2	2		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	5	4	3	2	2	2	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	1.33%	1.08%	0.84%	0.57%	0.58%	0.56%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	1.47%	1.15%	1.09%	0.83%	0.66%	0.57%	0.00%	0.00%



Ross Elementary (65433)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
( f ) AVERAGE DAILY ATTENDANCE (ADA)										
ADA used for the Transitional Kindergarten Add-on ONLY:										
G-10	TK (Commencing in 2022-23)		-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.										
B-1, D-6	Current Year ADA: (P-2, Annual for Special Day Class Extended Year) Grades TK-3		138.90	142.76	136.53	144.25	142.78	147.25		
B-2, D-7	Grades 4-6		148.06	113.81	111.90	110.08	120.34	111.15		
B-3, D-8	Grades 7-8		79.92	91.86	87.53	80.67	62.44	77.90		
B-4, D-9	Grades 9-12		-	-	-					
	TOTAL CURRENT YEAR ADA		366.88	348.43	335.96	335.00	325.56	336.30	-	-
E-1, D-17	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual) Grades TK-3		-	0.48	0.94	0.95	0.95	0.95		
E-2, D-18	Grades 4-6		-	-	-					
E-3, D-19	Grades 7-8		-	-	-					
E-4, D-20	Grades 9-12		-	-	-					
	TOTAL NPS-CDS (Annual)		-	0.48	0.94	0.95	0.95	0.95	-	-
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
	DISTRICT TOTAL		366.88	348.91	336.90	335.95	326.51	337.25	-	-
E-6, E-11	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual) Grades TK-3		-	-	-					
E-7, E-12	Grades 4-6		-	0.08	-					
E-8, E-13	Grades 7-8		-	0.08	-					
E-9, E-14	Grades 9-12		-	-	-					
	COUNTY TOTAL		-	0.16	-	-	-	-	-	-
	RATIO: District ADA-to-Enrollment		97.57%	94.56%	94.11%	95.17%	94.92%	95.27%	0.00%	0.00%
	RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT										
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.										
A-19.1	Prior year		2019-20	2020-21	2021-22	2022-23	2023-24			
A-19.1	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-					
A-19.2	Grades 4-6		-	-	-					
A-19.3	Grades 7-8		-	-	-					
A-19.4	Grades 9-12		-	-	-					
			-	-	-	-	-	-	-	-
A-20.1	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-					
A-20.2	Grades 4-6		-	-	-					
A-20.3	Grades 7-8		-	-	-					
A-20.4	Grades 9-12		-	-	-					
			-	-	-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-

Ross Elementary (65433) - 2023-24 First Interim Report										v.24.2b		PY1		v.24.2b		10/31/2023		CY																	
LOCAL CONTROL FUNDING FORMULA										2022-23										2023-24															
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										13.26%		0.00%		1.09%		1.09%		8.22%		0.00%		0.83%		0.83%											
3-PY Average																		3-PY Average																	
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3										141.13		\$ 9,166		\$ 953		\$ 22		\$ -		\$ 1,431,207		140.35		\$ 9,919		\$ 1,032		\$ 18		\$ -		\$ 1,539,524			
Grades 4-6										136.64		9,304		20		20		-		1,274,070		124.59		10,069		17		17		-		1,256,579			
Grades 7-8										83.90		9,580				21		-		805,514		86.44		10,367				17		-		897,611			
Grades 9-12										-		11,102		289		25		-		-		-		-		12,015		312		20		-		-	
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant										\$ 3,368,659		\$ 134,496		\$ 7,636		\$ -		\$ 3,510,791		\$ 3,542,752		\$ 144,841		\$ 6,121		\$ -		\$ 3,693,714		\$ -		\$ -			
NSS Allowance										-		-		-		-		-		-		-		-		-		-		-		-			
TOTAL BASE										361.67		\$ 3,368,659		\$ 134,496		\$ 7,636		\$ -		\$ 3,510,791		351.38		\$ 3,542,752		\$ 144,841		\$ 6,121		\$ -		\$ 3,693,714			
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																				\$ -															
Home-to-School Transportation (COLA added commencing 2023-24)																				60,670															
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				-															
Transitional Kindergarten (Commencing 2022-23)										TK ADA										-															
										TK Add-on rate										\$ 2,813.00															
ECONOMIC RECOVERY TARGET PAYMENT																				36,630															
LCFF Entitlement Before Adjustments																				\$ 3,608,091															
Miscellaneous Adjustments																				-															
ADJUSTED LCFF ENTITLEMENT																				\$ 3,608,091															
Local Revenue (including RDA)																				(5,991,885)															
Gross State Aid																				\$ -															
Education Protection Account Entitlement																				(72,334)															
Net State Aid																				\$ -															
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2022-23 ADA		Minimum State Aid				12-13 Rate		2023-24 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,077.65		361.67		\$ 1,836,434		\$ 5,077.65		351.38		\$ 1,784,185															
2012-13 NSS Allowance (deficit)										\$ -		-		-		\$ -		-		-															
Minimum State Aid Adjustments																				-															
Less Current Year Property Taxes/In-Lieu																				(5,991,885)															
Less Education Protection Account Entitlement																				(72,334)															
Subtotal State Aid for Historical RL/Charter General BG																				\$ -															
Categorical Minimum State Aid																				185,455															
Charter School Categorical Block Grant adjusted for ADA																				-															
Minimum State Aid Guarantee Before Proration Factor																				\$ 185,455															
Proration Factor																				0.00%															
Minimum State Aid Guarantee																				\$ 185,455															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																				-															
Minimum State Aid plus Property Taxes including RDA																				-															
Offset																				-															
Minimum State Aid Prior to Offset																				-															
Total Minimum State Aid with Offset																				-															
State Aid Before Additional State Aid																				\$ 185,455															
ADDITIONAL STATE AID																				\$ 185,455															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 185,455															
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				\$ 3,793,546															
Change Over Prior Year										10.63%		364,602				4.95%		187,910																	
LCFF Entitlement Per ADA																				10,489															
Per-ADA Change Over Prior Year										12.42%		1,159				8.03%		842																	
Basic Aid Status (school districts only)																				Basic Aid															
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2022-23				Increase		2023-24																	
State Aid										0.00%		-		\$ 185,455		0.00%		-		\$ 185,455															
Education Protection Account																				72,334															
Property Taxes Net of In-Lieu Transfers										8.46%		467,149		5,991,885		4.94%		295,847		6,287,732															
Charter In-Lieu Taxes										0.00%		-		-		0.00%		-		-															
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										8.08%		467,149		\$ 6,249,674		4.73%		295,847		\$ 6,543,463															

Ross Elementary (65433) - 2023-24 First Interim Report										v.24.2b			CY1			v.24.2b			CY2														
LOCAL CONTROL FUNDING FORMULA										2024-25						2025-26																	
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										3.94%		0.00%		0.66%		0.66%		3.29%		0.00%		0.57%		0.57%									
3-PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										142.13		\$ 10,310		\$ 1,072		\$ 15		\$ -		\$ 1,619,859		148.20		\$ 10,649		\$ 1,107		\$ 13		\$ -		\$ 1,744,225	
Grades 4-6										111.93		10,466				14		-		1,173,005		111.15		10,810				12		-		1,202,902	
Grades 7-8										86.69		10,775				14		-		935,318		77.90		11,129				13		-		867,937	
Grades 9-12										-		12,488		325		17		-		-		-		12,899		335		15		-		-	
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant										\$ 3,570,904		\$ 152,364		\$ 4,914		\$ -		\$ 3,728,182		\$ 3,646,663		\$ 164,057		\$ 4,344		\$ -		\$ 3,815,064					
NSS Allowance										-								-		-		-						-		-			
TOTAL BASE										340.75		\$ 3,570,904		\$ 152,364		\$ 4,914		\$ -		\$ 3,728,182		337.25		\$ 3,646,663		\$ 164,057		\$ 4,344		\$ -		\$ 3,815,064	
ADD ONS:																																	
Targeted Instructional Improvement Block Grant																		\$ -														\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)																		68,244														70,489	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																		-														-	
Transitional Kindergarten (commencing 2022-23)										TK ADA		-		TK Add-on rate		\$ 3,164.17		-				TK ADA		-		TK Add-on rate		\$ 3,268.27		-		-	
ECONOMIC RECOVERY TARGET PAYMENT																		36,630														36,630	
LCFF Entitlement Before Adjustments																		\$ 3,833,056														\$ 3,922,183	
Miscellaneous Adjustments																		-														-	
ADJUSTED LCFF ENTITLEMENT																		\$ 3,833,056												\$ 3,922,183			
Local Revenue (including RDA)																		(6,516,918)														(6,754,630)	
Gross State Aid																		\$ -														\$ -	
Education Protection Account Entitlement																		(68,150)														(67,450)	
Net State Aid																		\$ -														\$ -	
MINIMUM STATE AID CALCULATION																																	
										12-13 Rate		2024-25 ADA		Minimum State Aid		12-13 Rate		2025-26 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,077.65		340.75		\$ 1,730,209		\$ 5,077.65		337.25		\$ 1,712,437													
2012-13 NSS Allowance (deficit)										\$ -				-		\$ -				-													
Minimum State Aid Adjustments																																	
Less Current Year Property Taxes/In-Lieu														(6,516,918)				(6,754,630)															
Less Education Protection Account Entitlement														(68,150)				(67,450)															
Subtotal State Aid for Historical RL/Charter General BG														\$ -				\$ -															
Categorical Minimum State Aid														185,455				185,455															
Charter School Categorical Block Grant adjusted for ADA														-				-															
Minimum State Aid Guarantee Before Proration Factor														\$ 185,455				\$ 185,455															
Proration Factor														0.00%				0.00%															
Minimum State Aid Guarantee														\$ 185,455				\$ 185,455															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																	
LCFF Entitlement														-				-															
Minimum State Aid plus Property Taxes including RDA														-				-															
Offset														-				-															
Minimum State Aid Prior to Offset														-				-															
Total Minimum State Aid with Offset														-				-															
State Aid Before Additional State Aid														\$ 185,455				\$ 185,455															
ADDITIONAL STATE AID														\$ 185,455				\$ 185,455															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$ 185,455				\$ 185,455															
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 4,018,511				\$ 4,107,638															
Change Over Prior Year										0.93%		37,055				2.22%		89,127															
LCFF Entitlement Per ADA														11,793				12,180															
Per-ADA Change Over Prior Year										4.08%		462				3.28%		387															
Basic Aid Status (school districts only)														Basic Aid				Basic Aid															
LCFF SOURCES INCLUDING EXCESS TAXES																																	
										Increase		2024-25		Increase		2025-26																	
State Aid										0.00%		-		\$ 185,455		0.00%		-		\$ 185,455													
Education Protection Account												68,150						67,450															
Property Taxes Net of In-Lieu Transfers										3.64%		229,186		6,516,918		3.65%		237,712		6,754,630													
Charter In-Lieu Taxes										0.00%		-		-		0.00%		-		-													
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										3.50%		229,186		\$ 6,770,523		3.51%		237,712		\$ 7,007,535													



Ross Elementary (65433) - 2023-24 First Interim Report

10/31/23

EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>									
A-1	Total ADA for EPA Minimum	366.88	367.32	367.52	361.67	361.67	351.38	340.75	337.25
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 73,376	\$ 73,464	\$ 73,504	\$ 72,334	\$ 72,334	\$ 70,276	\$ 68,150	\$ 67,450
<b>EPA PROPORTIONATE SHARE CAP</b>									
B1, B4	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 4,972.43		\$ 5,766.66	\$ 6,144.95	\$ 6,144.95	\$ 6,650.06	\$ 6,912.07	\$ 7,139.48
B2, B5	Current Year Funded ADA, excluding NSS	366.88		367.52	361.67	361.67	351.38	340.75	337.25
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	105.22		122.03	130.04	130.04	140.73	146.27	151.08
B-8	Current Year Funded ADA, including NSS	366.88		367.52	361.67	361.67	351.38	340.75	337.25
	Adjusted Total Revenue Limit	\$ 1,862,888		\$ 2,164,211	\$ 2,269,476	\$ 2,269,476	\$ 2,386,148	\$ 2,405,130	\$ 2,458,742
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 1,862,888	\$ 2,163,034	\$ 2,164,211	\$ 2,269,476	\$ 2,269,476	\$ 2,386,148	\$ 2,405,130	\$ 2,458,742
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 5,236,528	\$ 5,523,840	\$ 5,524,736	\$ 5,977,738	\$ 5,991,885	\$ 6,287,732	\$ 6,516,918	\$ 6,754,630
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE</b>									
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 1,862,888	\$ 2,163,034	\$ 2,164,211	\$ 2,269,476	\$ 2,269,476	\$ 2,386,148	\$ 2,405,130	\$ 2,458,742
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		12.74780911%		44.55990366%	44.55990366%	44.55990366%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 1,541,445	\$ 1,585,891	\$ 1,631,200	\$ 289,308	\$ 289,308	\$ 1,063,265	\$ 1,071,724	\$ 1,095,613
<b>EPA ENTITLEMENT</b>									
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 73,376	\$ 73,464	\$ 73,504	\$ 72,334	\$ 72,334	\$ 70,276	\$ 68,150	\$ 67,450
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	73,376	73,464	73,504	72,334	72,334	70,276	68,150	67,450
D-4	Prior Year Annual Adjustment	-	\$ -	-	\$ 40	40	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	73,376	\$ 73,464	73,504	\$ 72,374	72,374	70,276	68,150	67,450
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	12.74780911%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 73,504		\$ 72,334		70,276	68,150	67,450

\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iss:an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.



Ross Elementary (65433) - 2023-24 First Interim Report										10/31/2023	
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26				
Current Year ADA											
Grades TK-3		138.90	142.76	136.53	144.25	142.78	147.25				
Grades 4-6		148.06	113.81	120.34	111.15	120.34	111.15				
Grades 7-8		79.92	91.86	87.53	80.67	62.44	77.90				
Grades 9-12											
LCFF Subtotal		366.88	348.43	335.96	335.00	325.56	336.30				
NSS		-	-	-	-	-	-				
Combined Subtotal		366.88	348.43	335.96	335.00	325.56	336.30				
Change in LCFF ADA (excludes NSS ADA)		No Change	(18.45) Decline	(12.47) Decline	(9.44) Decline	10.74 Decline	10.74 Increase				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)											
Grades TK-3		138.90	138.90	140.19	139.40	141.18	147.25				
Grades 4-6		148.06	148.06	136.64	124.59	111.93	111.15				
Grades 7-8		79.92	79.92	83.90	86.44	86.69	77.90				
Grades 9-12		-	-	-	-	-	-				
Subtotal		366.88	366.88	360.73	350.43	339.80	336.30				
Current		-	-	-	-	-	-				
Funded NSS ADA											
Grades TK-3		-	-	-	-	-	-				
Grades 4-6		-	-	-	-	-	-				
Grades 7-8		-	-	-	-	-	-				
Grades 9-12		-	-	-	-	-	-				
Subtotal		-	-	-	-	-	-				
NP3, CDS, & COE Operated											
Grades TK-3		-	0.48	0.94	0.95	0.95	0.95				0.95
Grades 4-6		-	0.08	-	-	-	-				-
Grades 7-8		-	0.08	-	-	-	-				-
Grades 9-12		-	-	-	-	-	-				-
Subtotal		-	0.64	0.94	0.95	0.95	0.95				0.95
ACTUAL ADA (Current Year Only)											
Grades TK-3		138.90	143.24	137.47	145.20	143.73	148.20				
Grades 4-6		148.06	113.89	111.90	110.08	120.34	111.15				
Grades 7-8		79.92	91.94	87.53	80.67	62.44	77.90				
Grades 9-12		-	-	-	-	-	-				
TOTAL FUNDED ADA		366.88	349.07	336.90	335.95	326.51	337.25				
Grades TK-3		138.90	139.38	141.13	140.35	142.13	148.20				
Grades 4-6		148.06	148.14	136.64	124.59	111.93	111.15				
Grades 7-8		79.92	80.00	83.90	86.44	86.69	77.90				
Grades 9-12		-	-	-	-	-	-				
Total Funded ADA		366.88	367.52	361.67	351.38	340.75	337.25				
Funded Difference (Funded ADA less Actual ADA)											
FUNDED ADA for the Transitional Kindergarten Add-on		-	18.45	24.77	15.43	14.24	-				
Current Year TK ADA		-	-	-	-	-	-				
PER-ADA FUNDING LEVELS											
Base, Supplemental and Concentration Rate per ADA											
Grades TK-3		8,528 \$	8,956 \$	10,141 \$	10,969 \$	11,397 \$	11,769 \$				
Grades 4-6		7,841 \$	8,234 \$	9,324 \$	10,086 \$	10,480 \$	10,822 \$				
Grades 7-8		8,074 \$	8,477 \$	9,601 \$	10,384 \$	10,789 \$	11,142 \$				
Grades 9-12		9,600 \$	10,080 \$	11,416 \$	12,347 \$	12,830 \$	13,249 \$				
Base Grants											
Grades TK-3		7,702 \$	8,093 \$	9,166 \$	9,919 \$	10,310 \$	10,649 \$				
Grades 4-6		7,818 \$	8,215 \$	9,304 \$	10,069 \$	10,466 \$	10,810 \$				
Grades 7-8		8,050 \$	8,458 \$	9,580 \$	10,367 \$	10,775 \$	11,129 \$				
Grades 9-12		9,572 \$	10,057 \$	11,391 \$	12,327 \$	12,813 \$	13,234 \$				
Prorated Base Grants											
Grades TK-3		7,702 \$	8,093 \$	9,166 \$	9,919 \$	10,310 \$	10,649 \$				
Grades 4-6		7,818 \$	8,215 \$	9,304 \$	10,069 \$	10,466 \$	10,810 \$				
Grades 7-8		8,050 \$	8,458 \$	9,580 \$	10,367 \$	10,775 \$	11,129 \$				
Grades 9-12		9,329 \$	9,802 \$	11,102 \$	12,015 \$	12,488 \$	12,899 \$				
Prorated Grade Span Adjustment											
Grades TK-3		801 \$	842 \$	953 \$	1,032 \$	1,072 \$	1,107 \$				
Grades 4-6		243 \$	255 \$	289 \$	312 \$	325 \$	335 \$				
Grades 7-8		20%	20%	20%	20%	20%	20%				
Grades 9-12											
Supplemental Grant											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3		1,701 \$	1,787 \$	2,024 \$	2,190 \$	2,276 \$	2,351 \$				
Grades 4-6		1,564 \$	1,643 \$	1,861 \$	2,093 \$	2,162 \$	2,162 \$				
Grades 7-8		1,610 \$	1,692 \$	1,916 \$	2,155 \$	2,155 \$	2,226 \$				
Grades 9-12		1,914 \$	2,011 \$	2,278 \$	2,465 \$	2,563 \$	2,647 \$				
Actual - 1.00 ADA, Local UPP as follows:											
Grades TK-3		1.47%	1.15%	1.09%	0.83%	0.66%	0.57%				
Grades 4-6		25 \$	22 \$	22 \$	18 \$	15 \$	13 \$				
Grades 7-8		23 \$	19 \$	20 \$	17 \$	14 \$	12 \$				
Grades 9-12		24 \$	19 \$	21 \$	17 \$	14 \$	13 \$				
Grades 7-8		28 \$	23 \$	25 \$	20 \$	17 \$	15 \$				
Grades 9-12		50%	65%	65%	65%	65%	65%				
Concentration Grant (>55% population)											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3		4,252 \$	5,808 \$	6,577 \$	7,118 \$	7,398 \$	7,641 \$				
Grades 4-6		3,909 \$	5,340 \$	6,048 \$	6,545 \$	6,803 \$	7,027 \$				
Grades 7-8		4,025 \$	5,498 \$	6,227 \$	6,739 \$	7,004 \$	7,234 \$				
Grades 9-12		4,786 \$	6,537 \$	7,404 \$	8,013 \$	8,328 \$	8,602 \$				
Actual - 1.00 ADA, Local UPP >55% as follows:											
Grades TK-3		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
Grades 4-6		- \$	- \$	- \$	- \$	- \$	- \$				
Grades 7-8		- \$	- \$	- \$	- \$	- \$	- \$				
Grades 9-12		- \$	- \$	- \$	- \$	- \$	- \$				

2023-2024  
First Interim Report

Multi-Year Projection



Ross School District  
Multi-Year Projections  
for 2023-2024 First Interim  
as of 10-31-2023

	Object Codes	2022-23 Unaudited Actuals			2023-24 First Interim			2024-25 Projection			2025-26 Projection		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			8.60%	P-2 ADA		5.00%	P-2 ADA		3.72%	P-2 ADA		3.72%	P-2 ADA
			Prop Tax Est.	336		Prop Tax Est.	335		Prop Tax Est.	326		Prop Tax Est.	336
Prop Taxes, EPA, LCFF Categoricals	8010-8099	6,189,759	-	6,189,759	6,518,463	-	6,518,463	6,770,523	-	6,770,523	7,007,535	-	7,007,535
Federal Revenues	8100-8299	-	113,799	113,799	-	61,807	61,807	-	61,807	61,807	-	61,807	61,807
State Revenues	8300-8599	143,884	602,942	746,826	77,341	541,290	618,631	73,841	513,015	586,857	76,205	513,823	590,028
Local Revenues	8600-8799	1,889,906	1,553,258	3,443,164	1,884,721	1,924,356	3,809,077	1,855,547	1,707,579	3,563,126	1,856,291	1,746,949	3,603,239
Total Revenue		8,223,548	2,269,999	10,493,547	8,480,525	2,527,453	11,007,978	8,699,912	2,282,401	10,982,313	8,940,031	2,322,579	11,262,609
Expenditures													
Certificated Salaries	1000-1999	3,398,552	938,214	4,336,766	3,725,522	999,377	4,724,899	3,853,029	1,008,208	4,861,237	3,910,824	1,023,331	4,934,155
Classified Salaries	2000-2999	860,179	373,697	1,233,876	855,031	365,955	1,220,986	898,296	384,472	1,282,768	916,261	392,084	1,308,346
Employee Benefits	3000-3999	1,026,260	674,651	1,700,911	1,081,968	703,143	1,785,111	1,128,208	728,612	1,856,821	1,152,691	736,991	1,889,682
Employee Health Benefits	3400-3499	474,614	119,629	594,243	579,227	88,400	667,627	613,099	92,820	705,919	644,268	97,461	741,729
Books and Supplies	4000-4999	148,863	260,791	409,654	166,976	308,412	475,388	172,019	214,555	386,574	176,560	138,108	314,668
Services, Other Oper Exp	5000-5999	820,310	900,224	1,720,534	751,128	914,775	1,665,903	773,887	866,016	1,639,903	794,318	886,157	1,680,474
Capital Outlay	6000-6999	57,974	101,533	159,507	-	208,000	208,000	-	200,000	200,000	-	150,000	150,000
Other Outgo-Debt Svc, Excess Cost	71xx /73xx	587	17,798	18,385	-	35,784	35,784	-	35,784	35,784	-	35,784	35,784
Total Expenditures		6,787,339	3,386,537	10,173,876	7,159,852	3,623,846	10,783,698	7,438,538	3,530,468	10,969,006	7,594,923	3,459,916	11,054,839
Excess (Deficiency)		1,436,209	(1,116,538)	319,671	1,320,673	(1,096,393)	224,280	1,261,374	(1,248,067)	13,308	1,345,107	(1,137,337)	207,771
Transfers In (enter as pos.) Interest from Closed Funds		-	-		-	-		-	-		-	-	
Transfers Out - Fund 13 & Fund 20	7610-7629	-	-	-	(105,458)	-	(105,458)	(75,458)	-	(75,458)	(75,458)	-	(75,458)
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restricted Program	8980-8999	(1,260,503)	1,260,503	-	(1,166,174)	1,166,174	-	(1,172,214)	1,172,214	-	(1,204,187)	1,204,187	-
Total Transfers/Other Uses		(1,260,503)	1,260,503	-	(1,271,632)	1,166,174	(105,458)	(1,247,672)	1,172,214	(75,458)	(1,279,645)	1,204,187	(75,458)
Net Increase (Decrease) Deficit Spending		175,706	143,965	319,671	49,041	69,781	118,822	13,702	(75,853)	(62,150)	65,462	66,850	132,313
Beginning Balance		3,065,564	354,521	3,420,085	3,241,270	498,486	3,739,756	3,290,311	568,267	3,858,579	3,304,013	492,414	3,796,428
Net Ending Balance		3,241,270	498,486	3,739,756	3,290,311	568,267	3,858,578	3,304,013	492,414	3,796,428	3,369,476	559,265	3,928,740
Components of Ending Balance:													
Reserves for Economic Uncertainties	9770	406,955	-	406,955	435,567	-	435,567	441,779	-	441,779	445,212	-	445,212
Restricted: Endowment & other locally restricted			498,486	498,486		568,267	568,267		492,414	492,414		559,265	559,265
Revolving Cash	9711	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250
Other -Fair Value Adj to Cash in Cour	9719	28,886		28,886			-			-			-
Assigned: Comm. Funded Uncertainty		2,804,179	-	2,804,179	2,853,494	-	2,853,494	2,860,985	-	2,860,985	2,923,014	-	2,923,014
Unappropriated Ending Balance	9790	0	-	0	0	-	0	0	-	0	0	-	0
Comm. Funded Economic Uncertainty		406,955	2,804,179	Total	435,567	2,853,494	Total	441,779	2,860,985	Total	445,212	2,923,014	Total
Board Assigned Goal 40%		4%	27.56%	31.56%	4%	26.20%	30.20%	4%	25.90%	29.90%	4%	26.26%	30.26%
Fund 14-Deferred Maintenance			\$ 801,034			\$ 352,034			\$ 353,534			\$ 355,034	
Fund 20 - Retiree Health OPEB	Unfunded (UAL) \$2,639,119		\$ 1,068,123			\$ 1,098,623			\$ 1,184,081			\$ 1,269,539	
Fund 25-Capital Fac - Dev Fees			\$ 60,065			\$ 87,565			\$ 88,065			\$ 88,565	



Ross School District  
Revenue Assumptions  
for 2023-24

Unrestricted			Res.	Object	Unaud Actuals 2022-23	First Interim 2023-24	Projection 2024-25	Projection 2025-26	Assumptions
General Fund 01					8.60%	5.00%	3.72%	3.72%	County of Marin DOF - (23/24 Estimates as of 09-05-2023)
Enrollment					358	353	344	354	Enrollment
LCFF ADA					361.67	351.38	340.75	337.25	LCFF Calculator ADA
P-2 ADA					335.96	335.00	325.56	336.30	P-2 Average Daily Attendance (ADA)
State Aid Categoricals	0000	8011			\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	Categoricals with \$56,764/Reed USD, then flat
Homeowners Exemptions	0000	8021			\$ 21,747	\$ 21,747	\$ 21,747	\$ 21,747	County of Marin DOF - (23/24 Estimates as of 09-05-2023)
Charter In-Lieu Property Tax Transfer	0000	8096			\$ (8,251)	\$ -	\$ -		Ross Valley Charter - Property Tax In-Lieu (TK Only in 22-23)
Secured Tax Rolls	0000	8041			\$ 5,867,547	\$ 6,160,924	\$ 6,390,110	\$ 6,627,822	County of Marin DOF - (23/24 Estimates as of 09-05-2023)
Unsecured Tax Rolls	0000	8042			\$ 105,061	\$ 105,061	\$ 105,061	\$ 105,061	County of Marin DOF - (23/24 Estimates as of 09-05-2023)
Prior Year Taxes	0000	8043			\$ 5,828	\$ -	\$ -		County of Marin DOF - (23/24 Estimates as of 09-05-2023)
Deferred Maintenance Contribution	0000	8091			\$ (60,000)	\$ (25,000)	\$ -		Transfer to Fund 14 for Deferred Mtnc
Education Protection Account-EPA Prop 30	1400	8012	\$ 200		\$ 72,372	\$ 70,276	\$ 68,150	\$ 67,450	LCFF Calc-Utilizes prior 3-Yr Ave ADA x \$200
Total 80xx					\$ 6,189,759	\$ 6,518,463	\$ 6,770,523	\$ 7,007,535	
					\$ 5,991,932	\$ 6,287,732	\$ 6,516,918	\$ 6,754,630	Prop Tax w/o State Aid, EPA and Def Mtnc Contr.
Federal Revenues									
	0000	8290			\$ -	\$ -	\$ -	\$ -	
State Revenues									
Class Size Reduction	1300	8434			\$ -	\$ -	\$ -	\$ -	Revenue with new LCFF moved to UR Obj 8011
Other State \$-Assmt & one-time SpecEd Preschl	0000	8590			\$ 5,399	\$ -	\$ -	\$ -	CalSTRS Excess Cost Refund
Other State-Home To School Transportation-Reed	0000	8590			\$ 49,625				
Lottery	1100	8560	\$177		\$ 75,595	\$ 62,481	\$ 60,186	\$ 62,172	Per SSC Dartboard 23-24 Enacted State Budget July 2023
Lottery - Prior Year	1100	8562			\$ 1,080	\$ 2,132	\$ -		Prior Year Funding Adjustments
Mandated Costs Block Grant	0000	8550	\$37.63		\$ 12,186	\$ 12,728	\$ 13,655	\$ 14,033	Per SSC Dartboard 23-24 Enacted State Budget July 2023
One-Time Mandated Block Grant	0025	8550	Per SS		\$ -	\$ -	\$ -	\$ -	One-time funding
Total 84xx-85xx					\$ 143,884	\$ 77,341	\$ 73,841	\$ 76,205	
Other Local Revenues									
MPR Rents	0000	8650			\$ 11,814	\$ 15,000	\$ 15,000	\$ 15,000	MPR Rental/Use of Facilities - CYO and Misc Use
Lost Books	0000	8689	13		\$ 490	\$ 400	\$ 400	\$ 400	Project flat
Misc Donations	0000	8699			\$ 5,284	\$ 4,000	\$ 4,000	\$ 4,000	Miscellaneous Revenue
Direct Service Revenue	0000	8782			\$ 19,495	\$ 19,495	\$ 19,495	\$ 19,495	Direct Svc Revenue
PG & E Rebate	0000	8699	12		\$ -	\$ -	\$ -		
Town of Ross-Field/Crossing Guard Reim	0000	8699	21		\$ 14,093	\$ 14,826	\$ 15,274	\$ 15,677	Irrigation Pump Bill back to Town of Ross/Reim 50% of 1 Crossing C
Ross Rec Annual & Summer	0000	8699	22		\$ 10,563	\$ 12,500	\$ 12,879	\$ 13,219	Increase by CPI 3.03% (24-25); 2.64% (25-26)
PE T-Shirts	0000	8699	25		\$ -	\$ -	\$ -		
Foundation Donation	0000	8699	26		\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	Foundation - \$1.7 million ongoing commitment
Foundation Donation		8699	28						
Endowment Donation	0000	8699	009		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Flat - Amounts Pledged from the Endowment
Field Trip Donations - Middle School	0000	8699	63		\$ 7,238	\$ -	\$ -	\$ -	

Unrestricted Cont.

Other Local Revenues			
	Res.	Object	
Athletic Donations	0000	8699	85
PTA - Playground Equipment/Game Table	0000	8699	91
Prior Year Funds	0000	8699	99
Chromebook Insurance - Imac Surplus	0000	8699	55
Interest	0000	8660	
FMV - Investment Pool			
Fieldtrip Donations	0000	8699	51-58
Total 86xx-87xx			

Unaud Actuals	First Interim	Projection	Projection
2022-23	2023-24	2024-25	2025-26
\$ -	\$ -	\$ -	\$ -
\$ 4,870	\$ 6,000	\$ 6,000	\$ 6,000
\$ -	\$ -	\$ -	\$ -
\$ 3,914	\$ 2,500	\$ 2,500	\$ 2,500
\$ 33,260	\$ 60,000	\$ 30,000	\$ 30,000
\$ 28,886			
\$ 1,889,906	\$ 1,884,721	\$ 1,855,547	\$ 1,856,291

**Assumptions**

Project reduction based on 22-23 Actual Rev received to date

Project Flat

Interest Rates: 3.60% (23-24); 2.98% (24-25)- Per SSC 23-24

Dartboard State Enacted Budget - July 2023

Other Transfers in

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Total Unrestricted Income

\$ 8,223,548	\$ 8,480,525	\$ 8,699,912	\$ 8,940,031
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Restricted

Federal Revenues			
Title I - Basic Grant	3010	8290	
Federal CARES Act LLM	3210	8290	
Federal CARES Act CRF	3215	8290	
Federal CARES - ESSER (ELOG)	3216	8290	
Federal CARES - ESSER (ELOG)	3217	8290	
Federal CARES - ESSER (ELOG)	3218	8290	
Federal CARES - ESSER (ELOG)	3219	8290	
Federal CARES Act GEER	3220	8290	
Sped Ed IDEA	3305	8182	
Spec Ed IDEA Basic Grant	3310	8181	
Federal IDEA Mental Health	3327	8182	
Title IIA - Teacher Quality	4035	8290	
Title IV A - Student Support	4127	8290	
Title III - Immigrant Ed	4201	8290	
Title III - ELL	4203	8290	
Total 81xx-82xx			

Unaud Actuals	First Interim	Projection	Projection
2022-23	2023-24	2024-25	2025-26
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 31,566	\$ -	\$ -	
\$ 7,245	\$ -	\$ -	\$ -
\$ 13,517	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 9,082	\$ -	\$ -	\$ -
\$ 43,506	\$ 52,239	\$ 52,239	\$ 52,239
\$ 4,348	\$ 4,551	\$ 4,551	\$ 4,551
\$ 4,535	\$ 5,017	\$ 5,017	\$ 5,017
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 113,799	\$ 61,807	\$ 61,807	\$ 61,807

No longer eligible-SAIPE census counts dropped below 10

One-time Federal \$'s for Elem & Sec. School Emergency Relief

One-time Federal \$'s for Elem & Sec. School Emergency Relief

One-time Federal \$'s ELOG (Reallocated from Resource 7425)

One-time Federal \$'s ELOG (Reallocated from Resource 7425)

One-time Federal \$'s ELOG (Reallocated from Resource 7425)

One-time Federal \$'s ELOG (Reallocated from Resource 7425)

One-time Federal \$'s for Elem & Sec. School Emergency Relief

MC SELPA Plan for 23-24 based on 5-18-23 Proposal, Flat 24/25 & 25/26

MCOE Spec Ed Educ Related MH

Flat Funding

No longer eligible-SAIPE census counts dropped below 10

Declined to participate 16-17 & beyond funding to low

Declined to participate 16-17 & beyond funding to low

State Revenues			
Expanded Learning Opportunity Program	2600	8590	
Prop 39 Clean Energy	6230	8590	
Educator Effectiveness Grant - One-time Funds	6266	8590	
Restricted Lottery	6300	8560	\$ 72
Restricted Lottery-Prior Year	6300	8562	
Mental Health-State Funding 19-20	6513	8590	

Unaud Actuals	First Interim	Projection	Projection
2022-23	2023-24	2024-25	2025-26
\$ (50,000)	\$ 50,000	\$ 50,000	\$ 50,000
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 37,161	\$ 25,416	\$ 24,482	\$ 25,290
\$ 1,186	\$ 4,075	\$ -	\$ -
\$ -	\$ -	\$ -	

One-time funds-Hold for Implementation Plan or Return \$'s

Per SSC Dartboard 23-24 Enacted State Budget July 2023

Prior Year Res. Lottery - one time funds

Restricted Cont.			Unaud Actuals	First Interim	Projection	Projection	
<u>State Revenues</u>	<u>Res.</u>	<u>Object</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
Special Education - Dispute Prevention	6536	8590	\$ -	\$ -	\$ -		One-time Funds
Special Education - Learning Recovery	6537	8590	\$ -	\$ -	\$ -		One-time Funds
Mental Health-State Funding	6546	8590	\$ 13,465	\$ 27,261	\$ 27,261	\$ 27,261	MC SELPA Plan for 23-24 based on 5-18-23 Proposal, Flat 24/25 & 25/26
Special Ed Early Intervention PreK	6547	8590	\$ 18,497	\$ 18,497	\$ -	\$ -	
Art, Music, IM, Other Block Grant	6762	8590	\$ 219,298	\$ 4,760	\$ -	\$ -	One-time Block Grant Funding - Reduced to 50% in 22-23
Prop 28 - Art & Music	6770	8590	\$ -	\$ 39,684	\$ 39,684	\$ 39,684	Prop 28 - Ongoing Art & Music Funding
EIA - Economic Impact Aid	7090	8311	\$ -	\$ -	\$ -	\$ -	Rev with new LCFF moved to UR Obj 8011
LP Student Block Grant	7311	8590	\$ -	\$ -	\$ -	\$ -	One-time funds in 18-19
SB117 - Covid-19 Response Funds	7388	8590	\$ -	\$ -	\$ -	\$ -	One-time funds in 19-20
Common Core Funds-One time 13-14	7405	8590	\$ -	\$ -	\$ -	\$ -	One-time funds in 13-14
CARES Act-Learning Loss Mitigation	7420	8590	\$ -	\$ -	\$ -	\$ -	One-time \$'s for Elem & Sec. School Emergency Relief
AB86 In-Person Learning Grant	7422	8590	\$ -	\$ -	\$ -	\$ -	One-time \$'s AB86 In Person Instruction Grant
AB86 Expanded Opportunity Learning Grant	7425	8590	\$ -	\$ -	\$ -	\$ -	One-time \$'s AB86 Expanded Opportunity Learning Grant Per Plan 5-12-21
AB86 Expanded Opportunity Learning (Paraprof)	7426	8590	\$ -	\$ -	\$ -	\$ -	One-time \$'s AB86 Expanded OppLearning Grant (Paraprof) Per Plan 5-12-2
Learning Recovery Emerg Block Grant	7435	8590	\$ 8,224.00	\$ 9.00	\$ -	\$ -	One-Time \$'s - Learning Recovery Funds - Potential takeback of 30%
Classified Prof. Block Grant	7510	8590	\$ -	\$ -	\$ -	\$ -	One-time funds in 18-19
<b>STRS On-Behalf Pension Liability</b>	<b>7690</b>	<b>8590</b>	<b>\$ 355,111</b>	<b>\$ 371,588</b>	<b>\$ 371,588</b>	<b>\$ 371,588</b>	Will Post later this year=Offset Exp R7690 3101/3102
<b>Total 83xx-85xx</b>			<b>\$ 602,942</b>	<b>\$ 541,290</b>	<b>\$ 513,015</b>	<b>\$ 513,823</b>	

<u>Other Local Revenues</u>	<u>Res.</u>	<u>Object</u>	Unaud Actuals	First Interim	Projection	Projection	
			<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
PTA - Milk Collections	5310	8699	\$ -	\$ -	\$ -		
Spec Ed Low Incidence Equipment	6500	8699 99	\$ -	\$ -	\$ -		Reclass to Unrestricted Misc Income
Direct Service Apport	6500	8699 99	\$ -	\$ -	\$ -		Reclass to Unrest. Direct Service Revenue
<b>Total Transfer from MCOE for Spec Ed</b>	6500	8792	\$ 226,936	\$ 230,256	\$ 230,256	\$ 230,256	MC SELPA Plan for 23-24 based on 5-18-23 Proposal, Flat 24/25 & 25/26
Student Body Funds	8210	8699	\$ 1,270	.	.		Per GASB/Auditor - Student Body Account integrated into GRF
Local Donations	9010	8699 906					
Local Donations	9010	8699 907/91	\$ 20,000	\$ 30,000	\$ -	\$ -	Misc One-time donation
PTO Donations - Field Trips & Club Stipends	9020	8699 908-90	\$ 28,544	\$ -	\$ -	\$ -	
PTO Donation - Auction 2023	9020	8699 910	\$ 150,000	\$ 225,000	\$ -	\$ -	PTO Auction Donation
Middle School Athletics	9020	8699 63	.	.	.		
PTA Donation for I-Pads	9020	8699 24	\$ -	\$ -	\$ -		
PTA Donation	9020	8699	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	PTO Donation - Ongoing Funding
Donation f	9030	8699	\$ -	\$ -	\$ -		
Parcel Tax	9040	8621 3%	\$ 972,618	\$ 1,274,100	\$ 1,312,323	\$ 1,351,693	Passed Nov. 8, 2022 Election - 23/24 incl Step Up & 3% thereafter
Garden Grant	9213	8699	\$ -	\$ -	\$ -		
Every Kind of Mind	9373	8699	\$ -	\$ -	\$ -		
PTA - Friends of the Library now under PTA	9374	8699	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	Donations from book fair
Outdoor Education	9375	8699	\$ 23,450	\$ 40,000	\$ 40,000	\$ 40,000	Flat funding for 8th grade Yosemite Trip
Marge Burke Speech Tournament	9376	8699	\$ 5,440	\$ 5,000	\$ 5,000	\$ 5,000	Project reduction based on 22-23 Actual Rev received to date
<b>Total 86xx-87xx</b>			<b>\$ 1,553,258</b>	<b>\$ 1,924,356</b>	<b>\$ 1,707,579</b>	<b>\$ 1,746,949</b>	
<b>Total Restricted Revenue</b>			<b>\$ 2,269,999</b>	<b>\$ 2,527,453</b>	<b>\$ 2,282,401</b>	<b>\$ 2,322,579</b>	
<b>TOTAL REVENUE</b>			<b>\$ 10,493,547</b>	<b>\$ 11,007,978</b>	<b>\$ 10,982,313</b>	<b>\$ 11,262,609</b>	
<b>Year over Year Change</b>				<b>\$ 514,431</b>	<b>\$ (25,665)</b>	<b>\$ 280,296</b>	

Ross School District  
Expense Assumptions  
for 2023-24

	Obj.
<b>Certificated Salaries</b>	<b>1000</b>
Salaries with Step/Col 2022-23	3%
23-24 Settlement - 4% w/ Step 14-28 Restructure	5%
24-25 Settlement - 3%	3%
25-26 Not Settled	
<b>One-time Costs</b>	
Mentor - Admin	
Addnl Support - Spec Ed Admin(inc in AB)	
Added Additional One-time Support - 2nd semester	
Move PE FTE to Unrest	
Temp Position - Placement Addnl Cost	
<b>Certificated FTE</b>	
<b>22-23: 39.0 FTE 23-24: 38.2 FTE 24-25 &amp; 24-25: 38 FTE</b>	
Step/Column for 23/24	1.50%
Step/Column for 24/25	1.50%
<b>TOTALS</b>	
<b>COMBINED UNRESTR/RESTR</b>	
<b>Classified Salaries</b>	<b>2000</b>
Salaries with Step/Col 2022-23	3%
23-24 Settlement - 4%	4%
24-25 Settlement - 3%	3%
25-26 Not Settled	
<b>Class FTE Flat</b>	
<b>2022-23:15.06 FTE 23-24: 14.12 FTE Flat in 24-25 &amp; 25-26</b>	
Step/Column for 24/25	2.00%
Step/Column for 25/26	2.00%
<b>TOTALS</b>	
<b>COMBINED UNRESTR/RESTR</b>	
<b>Employee Benefits less Health</b>	<b>3000</b>
FICA, Medicare, W/C, SUI (SUI = .50% 22/23 .05% 23/24)	
STRS Rates: 22-23 19.1%, 23-24 19.1%, 24/25 19.1%, 25-26 19.1%	3101-2
PERS Rates: 22-23 25.37%, 23-24 26.68%, 24-25 27.7%, 25-26 28.3%	3201-2
<b>STRS On-Behalf Pension Liability R7690-3101 &amp; 3102</b>	
<b>TOTALS</b>	
<b>COMBINED UNRESTR/RESTR</b>	
<b>Health &amp; Welfare Benefits - Certificated</b>	<b>3401</b>
<b>Health &amp; Welfare Benefits - Classified</b>	<b>3402</b>
Increase 5% for 24/25	5.0%
Increase 5% for 25/26	5.0%
Other Employee Benefits	3912
Post Employment Benefits OPEB-Retirees	3701
<b>TOTALS</b>	
<b>COMBINED UNRESTR/RESTR</b>	

Unaud Actuals		First Interim		Projection		Projection	
2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026	
Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
\$ 3,382,552	\$ 871,461	\$ 3,685,522	\$ 964,377	\$ 3,685,522	\$ 964,377	\$ 3,685,522	\$ 964,377
				\$ 112,224	\$ 29,365	\$ 112,224	\$ 29,365
\$ 16,000							
	\$ 33,456		\$ 35,000				
	\$ 33,297						
		\$ 40,000	\$ -				
				\$ 55,283	\$ 14,466	\$ 55,283	\$ 14,466
						\$ 57,795	\$ 15,123
<b>\$ 3,398,552</b>	<b>\$ 938,214</b>	<b>\$ 3,725,522</b>	<b>\$ 999,377</b>	<b>\$ 3,853,029</b>	<b>\$ 1,008,208</b>	<b>\$ 3,910,824</b>	<b>\$ 1,023,331</b>
	\$ 4,336,766		\$ 4,724,899		\$ 4,861,237		\$ 4,934,155
\$ 860,179	\$ 373,697	\$ 855,031	\$ 365,955	\$ 855,031	\$ 365,955	\$ 855,031	\$ 365,955
				\$ 26,164	\$ 11,198	\$ 26,164	\$ 11,198
				\$ 17,101	\$ 7,319	\$ 17,101	\$ 7,319
						\$ 17,966	\$ 7,612
<b>\$ 860,179</b>	<b>\$ 373,697</b>	<b>\$ 855,031</b>	<b>\$ 365,955</b>	<b>\$ 898,296</b>	<b>\$ 384,472</b>	<b>\$ 916,261</b>	<b>\$ 392,084</b>
	\$ 1,233,876		\$ 1,220,986		\$ 1,282,768		\$ 1,308,346
\$ 192,897	\$ 67,456	\$ 160,157	\$ 58,284	\$ 172,102	\$ 57,958	\$ 175,072	\$ 58,987
\$ 616,330	\$ 162,452	\$ 675,302	\$ 183,584	\$ 707,279	\$ 192,568	\$ 718,317	\$ 195,456
\$ 217,033	\$ 89,632	\$ 246,509	\$ 89,687	\$ 248,828	\$ 106,499	\$ 259,302	\$ 110,960
	\$ 355,111		\$ 371,588		\$ 371,588		\$ 371,588
<b>\$ 1,026,260</b>	<b>\$ 674,651</b>	<b>\$ 1,081,968</b>	<b>\$ 703,143</b>	<b>\$ 1,128,208</b>	<b>\$ 728,612</b>	<b>\$ 1,152,691</b>	<b>\$ 736,991</b>
	\$ 1,700,911		\$ 1,785,111		\$ 1,856,821		\$ 1,889,682
\$ 278,522	\$ 83,861	\$ 359,072	\$ 68,681	\$ 359,072	\$ 68,681	\$ 359,072	\$ 68,681
\$ 97,422	\$ 35,768	\$ 103,467	\$ 19,719	\$ 103,467	\$ 19,719	\$ 103,467	\$ 19,719
				\$ 23,127	\$ 4,420	\$ 23,127	\$ 4,420
						\$ 24,283	\$ 4,641
\$ 1,800		\$ 1,800		\$ 1,800		\$ 1,800	
\$ 96,870		\$ 114,888		\$ 125,633		\$ 132,519	
<b>\$ 474,614</b>	<b>\$ 119,629</b>	<b>\$ 579,227</b>	<b>\$ 88,400</b>	<b>\$ 613,099</b>	<b>\$ 92,820</b>	<b>\$ 644,268</b>	<b>\$ 97,461</b>
	\$ 594,243		\$ 667,627		\$ 705,919		\$ 741,729



			Unaud Actuals		First Interim		Projection		Projection	
			2022 -	2023	2023 -	2024	2024 -	2025	2025 -	2026
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Books and Supplies	4000		\$ 148,863	\$ 77,248	\$ 166,976	\$ 130,611	\$ 166,976	\$ 130,611	\$ 166,976	\$ 130,611
Modify Supply Allocations										
<u>One-time Costs:</u>										
Local Donation - One time funds				\$ 20,000						
Art,Music, IM, Other BG - Equipment				\$ 8,618						
PTO - Auction (Technology)				\$ 121,692		\$ 120,000		\$ 80,000		
Art/Music/IM Block Grant Funds				\$ 33,233		\$ 57,801				
Universal Meals Implementation										
Inc. by CPI % for 24/25	3.02%						\$ 5,043	\$ 3,944	\$ 5,043	\$ 3,944
Inc. by CPI % for 25/26	2.64%								\$ 4,541	\$ 3,552
TOTALS			\$ 148,863	\$ 260,791	\$ 166,976	\$ 308,412	\$ 172,019	\$ 214,555	\$ 176,560	\$ 138,108
COMBINED UNRESTR/RESTR				\$ 409,654		\$ 475,388		\$ 386,574		\$ 314,668
Services & Other Oper Exp	5000		\$ 610,000	\$ 695,477	\$ 751,128	\$ 743,488	\$ 751,128	\$ 743,488	\$ 751,128	\$ 743,488
Inc. by CPI % for 24/25	3.03%						\$ 22,759	\$ 22,528	\$ 22,759	\$ 22,528
Inc. by CPI % for 25/26	2.64%								\$ 20,431	\$ 20,141
<u>One-time Costs in FY 22/23 Only</u>										
Set up Mentor Contracts			\$ 26,167							
Legal			\$ 50,000							
Solar Panel O&M - 4 years			\$ 37,989							
Superintendent Search			\$ 18,500							
Educator Effectiveness - One-time funds	6266			\$ 13,640						
Maintenance Projects/Repairs-Painting/Roofing Project			\$ 77,654	\$ 155,066		\$ 108,657		\$ 100,000		\$ 100,000
Art/Music/IM Block Grant Funds						\$ 62,630				
<i>Remove Generator Rental</i>				\$ 36,041						
TOTALS			\$ 820,310	\$ 900,224	\$ 751,128	\$ 914,775	\$ 773,887	\$ 866,016	\$ 794,318	\$ 886,157
COMBINED UNRESTR/RESTR				\$ 1,720,534		\$ 1,665,903		\$ 1,639,903		\$ 1,680,474
Capital Outlay-GF	6000				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>One-time Costs in FY 22/23 Only</u>										
One-Time Expenditures - Access Points/Switches			\$ 57,974	\$ 65,567						
One-time Expenditure - Trane Control Center			\$ -	\$ 35,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY 23-24 HVAC Project (Parcel Tax & Fund 14)			\$ -	\$ -	\$ -	\$ 208,000	\$ -	\$ 200,000	\$ -	\$ 150,000
			\$ 57,974	\$ 101,533	\$ -	\$ 208,000	\$ -	\$ 200,000	\$ -	\$ 150,000
COMBINED UNRESTR/RESTR				\$ 159,507		\$ 208,000		\$ 200,000		\$ 150,000
Other Outgo	7100 -	7499								
Excess Cost Pymnt to MCOE/MPTA - Spec Ed/Transp		7141-43	\$ 587	\$ 17,798	\$ -	\$ 35,784	\$ -	\$ 35,784	\$ -	\$ 35,784
Interest-Computer Leases-Obj 7438 Lease ends 2016-17			\$ -		\$ -		\$ -		\$ -	
Principal-Computer Leases-Obj 7439 Lease ends 2016/17			\$ -		\$ -		\$ -		\$ -	
TOTALS			\$ 587	\$ 17,798	\$ -	\$ 35,784	\$ -	\$ 35,784	\$ -	\$ 35,784
COMBINED UNRESTR/RESTR				\$ 18,385		\$ 35,784		\$ 35,784		\$ 35,784
GRAND TOTALS			\$ 6,787,339	\$ 3,386,537	\$ 7,159,852	\$ 3,623,846	\$ 7,438,538	\$ 3,530,468	\$ 7,594,923	\$ 3,459,916
Grand Combined Totals				\$ 10,173,876		\$ 10,783,698		\$ 10,969,006		\$ 11,054,839
<u>Other Financing Sources/Uses</u>										
Transfer out Retiree Health Benefits OPEB Fund 20					\$ -		\$ -		\$ -	
Transfer out Cafeteria Fund - Fund 13					\$ (105,458)		\$ (75,458)		\$ (75,458)	
Transfers in					\$ -		\$ -		\$ -	
Encroachments/Contributions to Res.	8980-8981		\$ (1,260,503)	\$ 1,260,503	\$ (1,166,174)	\$ 1,166,174	\$ (1,172,214)	\$ 1,172,214	\$ (1,204,187)	\$ 1,204,187
			\$ (1,260,503)	\$ 1,260,503	\$ (1,271,632)	\$ 1,166,174	\$ (1,247,672)	\$ 1,172,214	\$ (1,279,645)	\$ 1,204,187
				\$ -		\$ (105,458)		\$ (75,458)		\$ (75,458)
Total Expenses				\$ 10,173,876		\$ 10,889,156		\$ 11,044,464		\$ 11,130,297
Year over Year Change						\$ 715,280		\$ 155,307		\$ 85,833

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,518,463.00	3.87%	6,770,523.00	3.50%	7,007,535.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	77,341.00	(4.53%)	73,841.00	3.20%	76,205.00
4. Other Local Revenues	8600-8799	1,884,721.00	(1.55%)	1,855,547.00	.04%	1,856,291.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,166,174.00)	.52%	(1,172,214.00)	2.73%	(1,204,187.00)
6. Total (Sum lines A1 thru A5c)		7,314,351.00	2.92%	7,527,697.00	2.77%	7,735,844.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,725,522.00		3,853,029.00
b. Step & Column Adjustment				55,283.00		57,795.00
c. Cost-of-Living Adjustment				112,224.00		
d. Other Adjustments				(40,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,725,522.00	3.42%	3,853,029.00	1.50%	3,910,824.00
2. Classified Salaries						
a. Base Salaries				855,031.00		898,296.00
b. Step & Column Adjustment				17,101.00		17,966.00
c. Cost-of-Living Adjustment				26,164.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	855,031.00	5.06%	898,296.00	2.00%	916,262.00
3. Employee Benefits	3000-3999	1,661,195.00	4.82%	1,741,307.00	3.20%	1,796,959.00
4. Books and Supplies	4000-4999	166,976.00	3.02%	172,019.00	2.64%	176,560.00
5. Services and Other Operating Expenditures	5000-5999	751,128.00	3.03%	773,887.00	2.64%	794,318.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	105,458.00	(28.45%)	75,458.00	0.00%	75,458.00
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)		7,265,310.00	3.42%	7,513,996.00	2.08%	7,670,381.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		49,041.00		13,701.00		65,463.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,241,269.77		3,290,310.77		3,304,011.77
2. Ending Fund Balance (Sum lines C and D1)		3,290,310.77		3,304,011.77		3,369,474.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,853,493.77		2,860,982.77		2,923,012.77
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	435,567.00		441,779.00		445,212.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,290,310.77		3,304,011.77		3,369,474.77
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	435,567.00		441,779.00		445,212.00
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)		435,567.00		441,779.00		445,212.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - 24-25 Base Reduced by Added Cost of Temp Salary backfilling LOA						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	61,807.00	0.00%	61,807.00	0.00%	61,807.00
3. Other State Revenues	8300-8599	541,290.00	(5.22%)	513,015.00	.16%	513,823.00
4. Other Local Revenues	8600-8799	1,924,356.00	(11.26%)	1,707,579.00	2.31%	1,746,949.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,166,174.00	.52%	1,172,214.00	2.73%	1,204,187.00
6. Total (Sum lines A1 thru A5c)		3,693,627.00	(6.47%)	3,454,615.00	2.09%	3,526,766.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				999,377.00		1,008,208.00
b. Step & Column Adjustment				14,466.00		15,123.00
c. Cost-of-Living Adjustment				29,365.00		
d. Other Adjustments				(35,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	999,377.00	.88%	1,008,208.00	1.50%	1,023,331.00
2. Classified Salaries						
a. Base Salaries				365,955.00		384,472.00
b. Step & Column Adjustment				7,319.00		7,612.00
c. Cost-of-Living Adjustment				11,198.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	365,955.00	5.06%	384,472.00	1.98%	392,084.00
3. Employee Benefits	3000-3999	791,543.00	3.78%	821,432.00	1.59%	834,452.00
4. Books and Supplies	4000-4999	308,412.00	(30.43%)	214,555.00	(35.63%)	138,108.00
5. Services and Other Operating Expenditures	5000-5999	914,775.10	(5.33%)	866,016.00	2.33%	886,157.00
6. Capital Outlay	6000-6999	208,000.00	(3.85%)	200,000.00	(25.00%)	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,784.00	0.00%	35,784.00	0.00%	35,784.00
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	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)		3,623,846.10	(2.58%)	3,530,467.00	(2.00%)	3,459,916.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		69,780.90		(75,852.00)		66,850.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		498,486.06		568,266.96		492,414.96
2. Ending Fund Balance (Sum lines C and D1)		568,266.96		492,414.96		559,264.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	568,266.96		492,414.96		559,264.96
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)		568,266.96		492,414.96		559,264.96
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Base Reduced in 24-25 by .20 FTE Cert Mgmt - Spec Ed Admin						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,518,463.00	3.87%	6,770,523.00	3.50%	7,007,535.00
2. Federal Revenues	8100-8299	61,807.00	0.00%	61,807.00	0.00%	61,807.00
3. Other State Revenues	8300-8599	618,631.00	(5.14%)	586,856.00	.54%	590,028.00
4. Other Local Revenues	8600-8799	3,809,077.00	(6.46%)	3,563,126.00	1.13%	3,603,240.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,007,978.00	(.23%)	10,982,312.00	2.55%	11,262,610.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,724,899.00		4,861,237.00
b. Step & Column Adjustment				69,749.00		72,918.00
c. Cost-of-Living Adjustment				141,589.00		0.00
d. Other Adjustments				(75,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,724,899.00	2.89%	4,861,237.00	1.50%	4,934,155.00
2. Classified Salaries						
a. Base Salaries				1,220,986.00		1,282,768.00
b. Step & Column Adjustment				24,420.00		25,578.00
c. Cost-of-Living Adjustment				37,362.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,220,986.00	5.06%	1,282,768.00	1.99%	1,308,346.00
3. Employee Benefits	3000-3999	2,452,738.00	4.48%	2,562,739.00	2.68%	2,631,411.00
4. Books and Supplies	4000-4999	475,388.00	(18.68%)	386,574.00	(18.60%)	314,668.00
5. Services and Other Operating Expenditures	5000-5999	1,665,903.10	(1.56%)	1,639,903.00	2.47%	1,680,475.00
6. Capital Outlay	6000-6999	208,000.00	(3.85%)	200,000.00	(25.00%)	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,784.00	0.00%	35,784.00	0.00%	35,784.00
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	105,458.00	(28.45%)	75,458.00	0.00%	75,458.00
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)		10,889,156.10	1.43%	11,044,463.00	.78%	11,130,297.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		118,821.90		(62,151.00)		132,313.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,739,755.83		3,858,577.73		3,796,426.73
2. Ending Fund Balance (Sum lines C and D1)		3,858,577.73		3,796,426.73		3,928,739.73
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740	568,266.96		492,414.96		559,264.96
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,853,493.77		2,860,982.77		2,923,012.77
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	435,567.00		441,779.00		445,212.00

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)		3,858,577.73		3,796,426.73		3,928,739.73
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	435,567.00		441,779.00		445,212.00
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)		435,567.00		441,779.00		445,212.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
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)		335.00		325.56		336.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,889,156.10		11,044,463.00		11,130,297.00
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)		10,889,156.10		11,044,463.00		11,130,297.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		435,566.24		441,778.52		445,211.88
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)		435,566.24	441,778.52	445,211.88		
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	YES	YES		

First Interim

Board Approved Operating Budget 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Ross Elementary**

**Marin 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

**Ross Elementary**

**Marin County**

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**EXPORT VALIDATION CHECKS**

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

**Exception**

Explanation: The District Cashflow is prepared using FCMAT's Projection Pro MYP and Cashflow application.