

## TWO ROCK UNION SCHOOL DISTRICT

**TO:** **Board of Trustees**  
**FROM:** **Christine Thomas, Chief Business Official (Consultant)**  
**DATE:** **March 14, 2024**  
**APPROVED BY:** **Stephen Owens, Principal/Superintendent**  
**RE:** **APPROVAL – Second Interim and Budget Revision #3 for the Two Rock Union School District for the 2023-24 Fiscal Year**

**SITUATION:** The Second Interim Report is the second of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of January 31. The purpose of this report is to provide the Board and COE with an update on the financial position of the District as of January 31<sup>st</sup> and to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Ed., a report confirming the certification of each District in the county.

In addition, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Trustees on a regular basis for review and approval. Included in the attached budget assumptions are details on some of the significant changes between Budget Revision #2 and Budget Revision #3. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the Second Interim Report are as follows:

- Form 01 - General Fund
- Forms 11-51 – Other Funds (14, 17, 40)
- Form AI – Average Daily Attendance
- Form MYPPI – Multi-Year Projections
- Form CASH – Cash Flow Worksheet
- Form ICR
- Interfund Activities
- Form CSI – Criteria & Standards Review
- Technical Checks

Budget Revision #3 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- General Fund 01 \$1,700,777
- Deferred Maintenance Fund 14 \$12,348
- Special Reserve Fund 17 \$67,895
- Special Reserve Fund for Capital Outlay Projects Fund 40 \$196,837

The major variances between the 1<sup>st</sup> Interim and 2<sup>nd</sup> Interim Reports are as follows:

**Revenues:**

1. Recalculate the LCFF using P1 ADA, the 3-year average ADA, & updated unduplicated pupil counts.
  - a. Enrollment 122 CBEDS (Current enrollment 125)
  - b. 3-year Average ADA 135.38 (funded ADA); 2023-24 Est P-2 ADA 114.13
    - i. 3-year average provides 21.25 of additional ADA for 2023-24
  - c. Unduplicated Count 65; UPP 49.48%
2. Reduce Lottery (Prop 20 and Non-Prop 20) per CDE estimates and Lottery ADA
3. Reduce Federal Funds for loss of Title I funding
4. All Other State Revenues:
  - a. Reduce Other State (Unrestricted) due to loss of 22-23 HTS Transportation reimbursement
  - b. Adjust Learning Recovery Funds for PY Reduction
5. Increase Interests Earnings \$9,000 base on first 2 quarters interest
6. Increase contribution to Special Education \$822

**Expenditures:**

1. Adjust salary and benefits for current staffing:
  - a. Certificated Sub cost increases
  - b. Medical CAP Increase to \$15K
2. Adjust non-capital equipment for new teacher computer
3. Increase utilities for current estimates PGE
4. Reduce Other Professional Consulting/Contract Services for transfer of Childcare budget from unrestricted resource to a restricted resource
5. Reduce budget for SOCC based on current Fee for Service estimates.
6. Transfer funds from 4300 in Universal PreK to Capital Outlay for new TK/K kinder track upgrade
7. Adjust Indirect Costs per current budget for categorical programs

**Multi Year Projection Assumptions:**

1. Use School Services of California Dartboard for COLA and CPI
  - a. COLA in 24-25 reduced to .76%
  - b. COLA in 25-26 reduced to 2.73%
2. Enrollment projected as follows using a 93.2% (4-6) and 93.2% (TK-3) attendance rate:
  - a. 2023-24 122 current enrollment at 125
  - b. 2024-25 133 ADA Projected at 124 (CY ADA) including TK @ 9.5 ADA
  - c. 2025-26 135 ADA Projected at 125.8 (CY ADA) including TK @ 9.5 ADA
3. Eliminate one-time expenditures related to Supplemental Carryover in Unrestricted budget \$34K
4. Eliminate one-time revenues and related expenditures in Restricted Budget (Federal & State) \$700,000 (4XXX-6XXX)
5. Add Federal Rev - Title I @ \$13,000 2025-26
6. Step & Column estimated at 1%
7. Increase certificated salaries by 2.5% negotiated COLA increases for 2024-25 \$12,000 +DC
8. Assume 6% I/C – no change
9. Increase expenditures by 3% CPI both years
10. Add 1.0 FTE Certificated Teacher Supplemental Funding:
  - a. Increase ability to recruit new students
  - b. Increase revenue from the State (LCFF & Lottery)
11. Reduce .40 FTE for RSP based on current and projected caseload \$35K + DC
12. Deficit spending projected in 2024-25 (\$122,280) and 2025-26 (\$91,790) mostly due to drop in 3-year average ADA and significant drop in projected COLAs for subsequent 2 years and the additional
  - a. 2024-25 Projected EFB \$1,578,497
  - b. 2025-26 Projected EFB \$1,486,707
13. Maintain 10% Reserve for Economic Uncertainty in both years.

**COST/FUNDING SOURCE:** In compliance with GASB 54, the components of ending fund balance are as follows:

<b><i>Non-spendable</i></b>	
Revolving Cash	\$ 2,000
Prepaid Expenditures	\$ 0
<b><i>Restricted</i></b>	\$ <1>
<b><i>Committed</i></b>	\$ 0
<b><i>Assigned</i> (Board Designated)</b>	
5% Reserve for Economic Uncertainty	\$ 169,573
<b><i>Unassigned/Unappropriated</i></b>	
Reserve for Economic Uncertainties	\$ 169,573 5% Reserve
Available Balance over Reserves	<u>\$ 1,359,632</u>
 Total Ending Fund Balance	 \$ 1,700,777

**STAFF RECOMMENDATION:**

It is respectfully recommended that the Board approve the 2<sup>nd</sup> Interim Report and Budget Revision #3 with a positive certification for the Two Rock Union School District for the 2023-24 Fiscal Year.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

SECOND INTERIM REPORT

	UNRESTRICTED GENERAL FUND					Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
	134.47	134.47	134.47	135.47	1	
<b>BEGINNING FUND BALANCE:</b>	\$1,825,858	\$1,825,858	\$1,825,858	\$1,741,125	(\$84,733)	Audit Adjustment
<b>REVENUES</b>						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$699,581	\$709,611	\$735,836	\$736,085	\$249	Recalc LCFF
8012 Education Protection Account	\$389,973	\$389,973	\$402,357	\$396,629	(\$5,728)	Using P-1 ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	and 3-year average
8021 Homeowners Exemptions	\$1,500	\$1,500	\$1,103	\$1,103	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$220,000	\$220,000	\$226,512	\$226,512	\$0	
8042 Unsecured	\$7,000	\$7,000	\$6,150	\$6,150	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$21,500	\$21,500	\$34,400	\$34,400	\$0	
8045 ERAF	\$250,000	\$250,000	\$193,915	\$193,915	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF	\$1,589,554	\$1,599,584	\$1,600,273	\$1,594,794	(\$5,479)	
Federal Revenues						
8110 Impact Aid	\$350,000	\$350,000	\$350,000	\$350,000	\$0	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$350,000	\$350,000	\$350,000	\$350,000	\$0	
State Revenues						
8520 Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$4,512	\$102	Per current Est.
8560 Lottery (Non-Prop 20)	\$21,000	\$23,777	\$23,777	\$21,335	(\$2,442)	Per Lottery Est. \$177
8590 All Other State Revenues	\$300	\$6,927	\$6,927	\$300	(\$6,627)	HTS Transportation
Total State Revenues	\$26,427	\$35,114	\$35,114	\$26,147	(\$8,967)	
Local Revenues						
8650 Leases and Rentals	\$8,250	\$8,250	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$25,000	\$40,000	\$65,000	\$74,000	\$9,000	Higher Interest Rates
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$35,589	\$11,089	\$11,991	\$11,991	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$68,839	\$59,339	\$85,241	\$94,241	\$9,000	
<b>TOTAL REVENUES</b>	<b>\$2,034,820</b>	<b>\$2,044,037</b>	<b>\$2,070,628</b>	<b>\$2,065,182</b>	<b>(\$5,446)</b>	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$321,822)	(\$336,676)	(\$336,775)	(\$335,953)	\$822	Special Education
Total Other Financing Sources	(\$321,822)	(\$336,676)	(\$336,775)	(\$335,953)	\$822	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,712,998</b>	<b>\$1,707,361</b>	<b>\$1,733,853</b>	<b>\$1,729,229</b>	<b>(\$4,624)</b>	

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

SECOND INTERIM REPORT

EXPENDITURES

		UNRESTRICTED GENERAL FUND					Comments
		ADOPTED BUDGET 6/29/2023	BUDGET REVISION #1 10/12/2023	BUDGET REVISION #2 12/12/2023	BUDGET REVISION #3 3/14/2024	Variance (D) - (C) (E)	
SECOND INTERIM REPORT		(A)	(B)	(C)	(D)	(E)	
EXPENDITURES							
Certificated Salaries							
1100 Certificated Instructional	\$532,945	\$501,227	\$501,227	\$505,725	\$4,498	Sub Costs	
1200 Certificated Support	\$0	\$0	\$0	\$0	\$0		
1300 Administrative	\$164,601	\$173,050	\$173,050	\$173,050	\$0		
1900 Other Certificated	\$500	\$1,500	\$1,500	\$1,500	\$0		
Total Certificated Salaries	\$698,046	\$675,777	\$675,777	\$680,275	\$4,498		
Classified Salaries							
2100 Instructional Assist	\$69,503	\$94,514	\$94,514	\$94,614	\$100		
2200 Classified Support	\$17,989	\$19,900	\$19,900	\$15,221	(\$4,679)	Per current Staff	
2300 Administrative	\$0	\$0	\$0	\$0	\$0		
2400 Clerical Salaries	\$99,806	\$110,826	\$110,826	\$110,826	\$0		
2900 Other Classified	\$0	\$0	\$0	\$0	\$0		
Total Classified Salaries	\$187,298	\$225,240	\$225,240	\$220,661	(\$4,579)		
Employee Benefits							
3100 STRS	\$130,523	\$108,962	\$107,311	\$109,582	\$2,271	Per current Est	
3200 PERS	\$48,655	\$70,261	\$70,217	\$67,842	(\$2,375)	Per current Est	
3300 OASDI/Medicare	\$24,234	\$29,665	\$29,259	\$29,727	\$468	Per current Est	
3400 Health & Welfare	\$95,846	\$78,818	\$90,645	\$117,440	\$26,795	Current staffing	
3500 State Unemployment Ins	\$446	\$446	\$432	\$434	\$2	Per current Est	
3600 Workers Comp	\$10,539	\$9,681	\$9,472	\$9,536	\$64	Per current Est	
3700 Retiree Benefits	\$0	\$0	\$0	\$0	\$0		
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0		
Total Employee Benefits	\$310,243	\$297,833	\$307,336	\$334,561	\$27,225		
Materials & Supplies							
4100 Approved Textbooks & Core Curr	\$1,750	\$21,963	\$21,963	\$21,963	\$0		
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	\$0		
4300 Materials & Supplies	\$75,096	\$76,670	\$71,586	\$68,586	(\$3,000)	Per current Est	
4400 Non-Capital Furniture & Equip	\$7,000	\$11,528	\$11,528	\$15,623	\$4,095	New Teacher Comp	
4700 Food	\$0	\$0	\$0	\$0	\$0		
Total Materials & Supplies	\$83,846	\$110,161	\$105,077	\$106,172	\$1,095		
Services & Other Operating Exp							
5100 Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0		
5200 Travel & Conferences (Mileage)	\$17,200	\$16,200	\$16,200	\$16,200	\$0		
5300 Dues & Memberships	\$10,314	\$12,652	\$12,652	\$12,652	\$0		
5400 Insurance	\$33,309	\$33,309	\$33,309	\$33,309	\$0		
5500 Utilities	\$42,850	\$42,850	\$46,645	\$49,807	\$3,162	Per current est	
5600 Rentals, Leases & Repairs	\$13,027	\$13,027	\$13,027	\$13,527	\$500	Per current est	
5700 Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0		
5800 Professional Consulting/Other Operatin	\$215,758	\$307,973	\$285,957	\$239,845	(\$46,112)	Tsf Childcare>9xxx Re	
5900 Communications/Telephone	\$8,846	\$8,892	\$8,892	\$8,892	\$0		
Total Services and Other Operating Ex	\$341,304	\$434,903	\$416,682	\$374,232	(\$42,450)		
Capital Outlay							
6100 Land Improvements	\$0	\$0	\$0	\$0	\$0		
6200 Building Improvements	\$20,000	\$0	\$0	\$0	\$0		
6400 Capital Equipment	\$0	\$0	\$0	\$0	\$0		
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0		
Total Capital Outlay	\$20,000	\$0	\$0	\$0	\$0		
<b>TOTAL EXPENDITURES 1000-6000</b>	<b>\$1,640,737</b>	<b>\$1,743,914</b>	<b>\$1,730,112</b>	<b>\$1,715,901</b>	<b>(\$14,211)</b>		

## TWO ROCK UNION SCHOOL DISTRICT

## GENERAL FUND 01

## FISCAL YEAR 2023-24

SECOND INTERIM REPORT		UNRESTRICTED GENERAL FUND					Comments
		ADOPTED BUDGET 6/29/2023	BUDGET REVISION #1 10/12/2023	BUDGET REVISION #2 12/12/2023	BUDGET REVISION #3 3/14/2024	Variance (D) - (C) (E)	
EXPENDITURES	(A)	(B)	(C)	(D)	(E)		
<b>Indirect/Direct Cost</b>							
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0		
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	\$0		
7310 Indirect Cost GF	(\$30,292)	(\$32,422)	(\$33,373)	(\$46,325)	(\$12,952)	I/C @ 10.65%	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0		
Total Indirect	(\$30,292)	(\$32,422)	(\$33,373)	(\$46,325)	(\$12,952)		
<b>TOTAL EXPENDITURES</b>	\$1,610,445	\$1,711,492	\$1,696,739	\$1,669,576	(\$27,163)		
<b>OTHER FINANCING USES</b>							
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0		
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0		
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$0		
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$100,000	\$0		
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$1,710,445	\$1,811,492	\$1,796,739	\$1,769,576	(\$27,163)		
<b>EXCESS OF REVENUES OVER EXPENSE</b>	\$2,553	(\$104,131)	(\$62,886)	(\$40,347)	\$22,539		
<b>COMPONENTS OF END FUND BALANCE</b>							
<b>NON-SPENDABLE:</b>							
Revolving Cash	\$2,000	\$2,000	\$2,000	\$2,000	\$0		
Stores Inventory	\$0	\$0	\$0	\$0	\$0		
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0		
<b>RESTRICTED</b>	\$0	\$0	\$0	\$0	\$0		
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0		
<b>ASSIGNED</b>							
Board Designated:							
5% REU	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)		
Local Site Donations	\$0	\$0	\$0	\$0	\$0		
	\$0	\$0	\$0	\$0	\$0		
<b>UNASSIGNED</b>							
Reserve for Economic Uncertainties	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)	5% Reserve	
Available	\$1,527,870	\$1,374,942	\$1,417,112	\$1,359,632	(\$57,480)		
<b>TOTAL ENDING FUND BALANCE:</b>	\$1,828,411	\$1,721,727	\$1,762,972	\$1,700,778	(\$62,194)		

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

SECOND INTERIM REPORT

	RESTRICTED GENERAL FUND					Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
	134.47	134.47	134.47	135.47	1	
<b>BEGINNING FUND BALANCE:</b>	<b>\$472,759</b>	<b>\$472,759</b>	<b>\$472,759</b>	<b>\$490,767</b>	<b>\$18,008</b>	<b>Audit Adj</b>
<b>REVENUES</b>						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
<b>Federal Revenues</b>						
8110 Impact Aid	\$0	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$21,492	\$21,492	\$21,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$60,196	\$0	
8290 All Other Federal Revenue	\$112,549	\$146,604	\$150,030	\$137,885	(\$12,145)	Per current est.
Total Federal Revenues	\$175,154	\$227,303	\$231,718	\$219,573	(\$12,145)	
<b>State Revenues</b>						
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$11,434	\$12,986	\$12,986	\$9,635	(\$3,351)	Per Lottery ADA/Est
8590 All Other State Revenues	\$496,465	\$386,142	\$387,128	\$365,461	(\$21,667)	Adj Learning Recovery
Total State Revenues	\$547,899	\$458,128	\$459,114	\$434,096	(\$25,018)	
<b>Local Revenues</b>						
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$725	\$674	\$674	\$674	\$0	
8792 Transfer of Apportionment from CO	\$122,000	\$122,000	\$122,000	\$122,000	\$0	
Total Local Revenues	\$122,725	\$122,674	\$122,674	\$122,674	\$0	
<b>TOTAL REVENUES</b>	<b>\$864,599</b>	<b>\$826,926</b>	<b>\$832,327</b>	<b>\$795,164</b>	<b>(\$37,163)</b>	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$321,822	\$336,676	\$336,775	\$335,953	(\$822)	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$321,822	\$336,676	\$336,775	\$335,953	(\$822)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,186,421</b>	<b>\$1,163,602</b>	<b>\$1,169,102</b>	<b>\$1,131,117</b>	<b>(\$37,985)</b>	

**TWO ROCK UNION SCHOOL DISTRICT**  
**GENERAL FUND 01**  
**FISCAL YEAR 2023-24**

EXPENDITURES	RESTRICTED GENERAL FUND					Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
<b>Certificated Salaries</b>						
1100 Certificated Instructional	\$93,150	\$93,150	\$70,355	\$70,355	\$0	
1200 Certificated Support	\$29,400	\$29,400	\$27,000	\$27,000	\$0	
1300 Administrative	\$0	\$0	\$19,200	\$19,200	\$0	
1900 Other Certificated	\$0	\$0	\$0	\$0	\$0	
Total Certificated Salaries	\$122,550	\$122,550	\$116,555	\$116,555	\$0	
<b>Classified Salaries</b>						
2100 Instructional Assist	\$24,012	\$24,012	\$29,507	\$29,507	\$0	
2200 Classified Support	\$27,149	\$4,853	\$7,109	\$13,388	\$6,279	Current Staffing
2300 Administrative	\$0	\$0	\$0	\$0	\$0	
2400 Clerical Salaries	\$22,634	\$23,384	\$23,383	\$23,383	\$0	
2900 Other Classified	\$0	\$0	\$0	\$0	\$0	
Total Classified Salaries	\$73,795	\$52,249	\$59,999	\$66,278	\$6,279	
<b>Employee Benefits</b>						
3100 STRS	\$106,312	\$106,312	\$102,492	\$102,492	\$0	
3200 PERS	\$19,316	\$13,774	\$14,376	\$16,063	\$1,687	Current staffing
3300 OASDI/Medicare	\$7,415	\$5,764	\$6,262	\$6,747	\$485	Current staffing
3400 Health & Welfare	\$11,143	\$11,143	\$12,096	\$13,549	\$1,453	Current staffing
3500 State Unemployment Ins	\$104	\$92	\$117	\$121	\$4	Current staffing
3600 Workers Comp	\$2,341	\$2,077	\$2,005	\$2,075	\$70	Current staffing
3700 Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	
Total Employee Benefits	\$146,631	\$139,162	\$137,348	\$141,047	\$3,699	
<b>Materials &amp; Supplies</b>						
4100 Approved Textbooks & Core Curr	\$6,700	\$66,200	\$66,200	\$66,200	\$0	
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	
4300 Materials & Supplies	\$53,965	\$96,869	\$90,322	\$59,692	(\$30,630)	Tsf to 6100
4400 Non-Capital Furniture & Equip	\$8,612	\$22,569	\$22,569	\$22,569	\$0	
4700 Food	\$68,165	\$121,665	\$117,617	\$117,617	\$0	Per current est.
Total Materials & Supplies	\$137,442	\$307,303	\$296,708	\$266,078	(\$30,630)	
<b>Services &amp; Other Operating Exp</b>						
5100 Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$152,554	(\$5,992)	Per current est.
5200 Travel & Conferences (Mileage)	\$1,250	\$14,552	\$14,052	\$14,052	\$0	
5300 Dues & Memberships	\$0	\$0	\$0	\$0	\$0	
5400 Insurance	\$0	\$0	\$0	\$0	\$0	
5500 Utilities	\$0	\$0	\$0	\$0	\$0	
5600 Rentals, Leases & Repairs	\$26,925	\$26,925	\$26,925	\$26,925	\$0	
5700 Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0	
5800 Professional Consulting/Other Ope	\$579,844	\$755,856	\$765,439	\$718,740	(\$46,699)	Spec Ed -SOCC Est
5900 Communications/Telephone	\$0	\$0	\$0	\$0	\$0	
Total Services and Other Operating	\$736,836	\$955,259	\$964,962	\$912,271	(\$52,691)	
<b>Capital Outlay</b>						
6100 Land Improvements	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	Track Proj
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	
<b>TOTAL EXPENDITURES 1000-6000</b>	\$480,418	\$621,264	\$610,610	\$589,958	(\$20,652)	

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

EXPENDITURES (continued)	RESTRICTED GENERAL FUND					Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
<b>Indirect/Direct Cost</b>						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$30,292	\$32,422	\$33,373	\$46,325	\$12,952	I/C @ 10.65%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
<b>Total Indirect</b>	<b>\$30,292</b>	<b>\$32,422</b>	<b>\$33,373</b>	<b>\$46,325</b>	<b>\$12,952</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$1,274,962</b>	<b>\$1,636,361</b>	<b>\$1,641,861</b>	<b>\$1,621,884</b>	<b>(\$19,977)</b>	
<b>OTHER FINANCING USES</b>						
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
<b>Total Financing Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$1,274,962</b>	<b>\$1,636,361</b>	<b>\$1,641,861</b>	<b>\$1,621,884</b>	<b>(\$19,977)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$88,541)</b>	<b>(\$472,759)</b>	<b>(\$472,759)</b>	<b>(\$490,767)</b>	<b>(\$18,008)</b>	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>						
Board Designated:						
2% REU	\$0	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

SECOND INTERIM REPORT

	TOTAL GENERAL FUND (COMBINED)					Comments
	ADOPTED BUDGET 6/29/2023	BUDGET REVISION #1 10/12/2023	BUDGET REVISION #2 12/12/2023	BUDGET REVISION #3 3/14/2024	Variance (D) - (C) (E)	
	(A)	(B)	(C)	(D)	(E)	
Average Daily Attendance (ADA)	134.47	134.47	134.47	135.47	1	3-year average ADA
<b>BEGINNING FUND BALANCE:</b>	<b>\$2,298,617</b>	<b>\$2,298,617</b>	<b>\$2,298,617</b>	<b>\$2,231,892</b>	<b>(\$66,725)</b>	Audit Adjustment
<b>REVENUES</b>						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$699,581	\$709,611	\$735,836	\$736,085	\$249	Recalc LCFF
8012 Education Protection Account	\$389,973	\$389,973	\$402,357	\$396,629	(\$5,728)	Per J29B
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	Property
8021 Homeowners Exemptions	\$1,500	\$1,500	\$1,103	\$1,103	\$0	Tax Information &
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	November Tax
8041 Secured	\$220,000	\$220,000	\$226,512	\$226,512	\$0	Estimates
8042 Unsecured	\$7,000	\$7,000	\$6,150	\$6,150	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$21,500	\$21,500	\$34,400	\$34,400	\$0	
8045 ERAF	\$250,000	\$250,000	\$193,915	\$193,915	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,608,375	\$1,618,405	\$1,619,094	\$1,613,615	(\$5,479)	
<b>Federal Revenues</b>						
8110 Impact Aid	\$0	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$369,398	\$371,492	\$371,492	\$371,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$60,196	\$0	
8290 All Other Federal Revenue	\$112,549	\$146,604	\$150,030	\$137,885	(\$12,145)	
Total Federal Revenues	\$525,154	\$577,303	\$581,718	\$569,573	(\$12,145)	
<b>State Revenues</b>						
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$4,512	\$102	
8560 Lottery (Non-Prop 20)	\$32,434	\$36,763	\$36,763	\$30,970	(\$5,793)	
8590 All Other State Revenues	\$496,765	\$393,069	\$394,055	\$365,761	(\$28,294)	
Total State Revenues	\$574,326	\$493,242	\$494,228	\$460,243	(\$33,985)	
<b>Local Revenues</b>						
8650 Leases and Rentals	\$8,250	\$8,250	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$25,000	\$40,000	\$65,000	\$74,000	\$9,000	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$36,314	\$11,763	\$12,665	\$12,665	\$0	
8792 Transfer of Apportionment from CO	\$122,000	\$122,000	\$122,000	\$122,000	\$0	
Total Local Revenues	\$191,564	\$182,013	\$207,915	\$216,915	\$9,000	
<b>TOTAL REVENUES</b>	<b>\$2,899,419</b>	<b>\$2,870,963</b>	<b>\$2,902,955</b>	<b>\$2,860,346</b>	<b>(\$42,609)</b>	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$2,899,419</b>	<b>\$2,870,963</b>	<b>\$2,902,955</b>	<b>\$2,860,346</b>	<b>(\$42,609)</b>	

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2023-24

SECOND INTERIM REPORT

EXPENDITURES

TOTAL GENERAL FUND (COMBINED)						
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	Comments
<b>Certificated Salaries</b>						
1100 Certificated Instructional	\$626,095	\$594,377	\$571,582	\$576,080	\$4,498	
1200 Certificated Support	\$29,400	\$29,400	\$27,000	\$27,000	\$0	
1300 Administrative	\$164,601	\$173,050	\$192,250	\$192,250	\$0	
1900 Other Certificated	\$500	\$1,500	\$1,500	\$1,500	\$0	
Total Certificated Salaries	\$820,596	\$798,327	\$792,332	\$796,830	\$4,498	
<b>Classified Salaries</b>						
2100 Instructional Assist	\$93,515	\$118,526	\$124,021	\$124,121	\$100	
2200 Classified Support	\$45,138	\$24,753	\$27,009	\$28,609	\$1,600	
2300 Administrative	\$0	\$0	\$0	\$0	\$0	
2400 Clerical Salaries	\$122,440	\$134,210	\$134,209	\$134,209	\$0	
2900 Other Classified	\$0	\$0	\$0	\$0	\$0	
Total Classified Salaries	\$261,093	\$277,489	\$285,239	\$286,939	\$1,700	
<b>Employee Benefits</b>						
3100 STRS	\$236,835	\$215,274	\$209,803	\$212,074	\$2,271	
3200 PERS	\$67,971	\$84,035	\$84,593	\$83,905	(\$688)	
3300 OASDI/Medicare	\$31,649	\$35,429	\$35,521	\$36,474	\$953	
3400 Health & Welfare	\$106,989	\$89,961	\$102,741	\$130,989	\$28,248	
3500 State Unemployment Ins	\$550	\$538	\$549	\$555	\$6	
3600 Workers Comp	\$12,880	\$11,758	\$11,477	\$11,611	\$134	
3700 Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	
Total Employee Benefits	\$456,874	\$436,995	\$444,684	\$475,608	\$30,924	
<b>Materials &amp; Supplies</b>						
4100 Approved Textbooks & Core Curr	\$8,450	\$88,163	\$88,163	\$88,163	\$0	
4200 Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	
4300 Materials & Supplies	\$129,061	\$173,539	\$161,908	\$128,278	(\$33,630)	
4400 Non-Capital Furniture & Equip	\$15,612	\$34,097	\$34,097	\$38,192	\$4,095	
4700 Food	\$68,165	\$121,665	\$117,617	\$117,617	\$0	
Total Materials & Supplies	\$221,288	\$417,464	\$401,785	\$372,250	(\$29,535)	
<b>Services &amp; Other Operating Exp</b>						
5100 Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$152,554	(\$5,992)	
5200 Travel & Conferences (Mileage)	\$18,450	\$30,752	\$30,252	\$30,252	\$0	
5300 Dues & Memberships	\$10,314	\$12,652	\$12,652	\$12,652	\$0	
5400 Insurance	\$33,309	\$33,309	\$33,309	\$33,309	\$0	
5500 Utilities	\$42,850	\$42,850	\$46,645	\$49,807	\$3,162	
5600 Rentals, Leases & Repairs	\$39,952	\$39,952	\$39,952	\$40,452	\$500	
5700 Direct Cost Transfer	\$0	\$0	\$0	\$0	\$0	
5800 Professional Consulting/Other Ope	\$795,602	\$1,063,829	\$1,051,396	\$958,585	(\$92,811)	
5900 Communications/Telephone	\$8,846	\$8,892	\$8,892	\$8,892	\$0	
Total Services and Other Operating	\$1,078,140	\$1,390,162	\$1,381,644	\$1,286,503	(\$95,141)	
<b>Capital Outlay</b>						
6100 Land Improvements	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	
6200 Building Improvements	\$20,000	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$47,416	\$27,416	\$32,916	\$73,330	\$40,414	
<b>TOTAL EXPENDITURES 1000-6000</b>	<b>\$2,885,407</b>	<b>\$3,347,853</b>	<b>\$3,338,600</b>	<b>\$3,291,460</b>	<b>\$4,095</b>	

**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24**

SECOND INTERIM REPORT  EXPENDITURES (continued)	TOTAL GENERAL FUND (COMBINED)					Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
<b>Indirect/Direct Cost</b>						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$2,885,407</b>	<b>\$3,347,853</b>	<b>\$3,338,600</b>	<b>\$3,291,460</b>	<b>(\$47,140)</b>	
<b>OTHER FINANCING USES</b>						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$2,985,407</b>	<b>\$3,447,853</b>	<b>\$3,438,600</b>	<b>\$3,391,460</b>	<b>(\$47,140)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$85,988)</b>	<b>(\$576,890)</b>	<b>(\$535,645)</b>	<b>(\$531,114)</b>	<b>\$4,531</b>	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>						
Board Designated:						
2% REU	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)	3% Reserves
Available	\$1,527,870	\$1,374,942	\$1,417,112	\$1,359,632	(\$57,480)	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$2,212,629</b>	<b>\$1,721,727</b>	<b>\$1,762,972</b>	<b>\$1,700,778</b>	<b>(\$62,194)</b>	

Note: \$1 variances due to rounding.

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024

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

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: CHRIS THOMAS

Telephone: 707-762-6617

Title: CHIEF BUSINESS OFFICIAL

E-mail: CTHOMAS@TRUSD.ORG

Criteria and Standards Review Summary

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

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

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	1,589,554.00	1,600,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%	
2) Federal Revenue	8100-8299	350,000.00	350,000.00	283,863.53	350,000.00	0.00	0.0%	
3) Other State Revenue	8300-8599	26,427.00	35,114.00	11,709.12	26,147.00	(8,967.00)	-25.5%	
4) Other Local Revenue	8600-8799	68,839.00	85,241.00	47,736.78	94,241.00	9,000.00	10.6%	
<b>5) TOTAL, REVENUES</b>		<b>2,034,820.00</b>	<b>2,070,628.00</b>	<b>1,281,481.82</b>	<b>2,065,182.00</b>			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	698,046.00	675,777.00	368,759.74	680,275.00	(4,498.00)	-0.7%	
2) Classified Salaries	2000-2999	187,298.00	225,240.00	117,741.68	220,661.00	4,579.00	2.0%	
3) Employee Benefits	3000-3999	310,243.00	307,336.00	173,021.47	334,561.00	(27,225.00)	-8.9%	
4) Books and Supplies	4000-4999	83,846.00	105,077.00	61,881.19	106,172.00	(1,095.00)	-1.0%	
5) Services and Other Operating Expenditures	5000-5999	341,304.00	416,682.00	170,180.72	374,232.00	42,450.00	10.2%	
6) Capital Outlay	6000-6999	20,000.00	0.00	0.00	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
<b>9) TOTAL, EXPENDITURES</b>		<b>(30,292.00)</b>	<b>(33,373.00)</b>	<b>(293.34)</b>	<b>(46,325.00)</b>	<b>12,952.00</b>	<b>-38.8%</b>	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>424,375.00</b>	<b>373,889.00</b>	<b>390,190.36</b>	<b>395,606.00</b>			
<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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	(321,822.00)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%	
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>(421,822.00)</b>	<b>(436,775.00)</b>	<b>(14,965.93)</b>	<b>(435,953.00)</b>			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>2,553.00</b>	<b>(62,886.00)</b>	<b>375,224.43</b>	<b>(40,347.00)</b>			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,681,214.00	1,825,857.00		1,825,857.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		(84,733.00)	(84,733.00)	New	
c) As of July 1 - Audited (F1a + F1b)		1,681,214.00	1,825,857.00		1,741,124.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		1,681,214.00	1,825,857.00		1,741,124.00			
2) Ending Balance, June 30 (E + F1e)		1,683,767.00	1,762,971.00		1,700,777.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	2,000.00	2,000.00		2,000.00			
Stores	9712	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	149,270.00	171,930.00		169,573.00		
5% REU	0000	9780	149,270.00					
5% REU	0000	9780		171,930.00				
5% REU	0000	9780				169,573.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	171,930.00		169,573.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,417,111.00		1,359,631.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	699,581.00	735,836.00	437,666.00	736,085.00	249.00	0.0%
Education Protection Account State Aid - Current Year		8012	389,973.00	402,357.00	216,069.00	396,629.00	(5,728.00)	-1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,500.00	1,103.00	576.46	1,103.00	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	220,000.00	226,512.00	131,039.16	226,512.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,000.00	6,150.00	7,564.98	6,150.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	34,400.00	13,734.79	34,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	193,915.00	131,522.00	193,915.00	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			1,589,554.00	1,600,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,589,554.00</b>	<b>1,600,273.00</b>	<b>938,172.39</b>	<b>1,594,794.00</b>	<b>(5,479.00)</b>	<b>-0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		350,000.00	350,000.00	283,863.53	350,000.00	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		8290	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630					
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>350,000.00</b>	<b>350,000.00</b>	<b>283,863.53</b>	<b>350,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,127.00	4,410.00	4,512.00	4,512.00	102.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	21,000.00	23,777.00	10,182.12	21,335.00	(2,442.00)	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	300.00	6,927.00	(2,985.00)	300.00	(6,627.00)	-95.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,427.00</b>	<b>35,114.00</b>	<b>11,709.12</b>	<b>26,147.00</b>	<b>(8,967.00)</b>	<b>-25.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
Unsecured Roll	8616		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00		
Supplemental Taxes	8618		0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies	8631		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		8,250.00	8,250.00	4,000.00	8,250.00	0.00	0.0%
Interest	8660		25,000.00	65,000.00	36,937.21	74,000.00	9,000.00	13.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		35,589.00	11,991.00	6,799.57	11,991.00	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						
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			68,839.00	85,241.00	47,736.78	94,241.00	9,000.00	10.6%
TOTAL, REVENUES			2,034,820.00	2,070,628.00	1,281,481.82	2,065,182.00	(5,446.00)	-0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		532,945.00	501,227.00	265,048.17	505,725.00	(4,498.00)	-0.9%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		164,601.00	173,050.00	103,050.07	173,050.00	0.00	0.0%
Other Certificated Salaries	1900		500.00	1,500.00	661.50	1,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			698,046.00	675,777.00	368,759.74	680,275.00	(4,498.00)	-0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		69,503.00	94,514.00	45,889.28	94,614.00	(100.00)	-0.1%
Classified Support Salaries	2200		17,989.00	19,900.00	8,291.06	15,221.00	4,679.00	23.5%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		99,806.00	110,826.00	63,561.34	110,826.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,298.00	225,240.00	117,741.68	220,661.00	4,579.00	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		130,523.00	107,311.00	59,488.07	109,582.00	(2,271.00)	-2.1%
PERS	3201-3202		48,655.00	70,217.00	36,919.55	67,842.00	2,375.00	3.4%
OASDI/Medicare/Alternative	3301-3302		24,234.00	29,259.00	16,911.11	29,727.00	(468.00)	-1.6%
Health and Welfare Benefits	3401-3402		95,846.00	90,645.00	54,162.29	117,440.00	(26,795.00)	-29.6%
Unemployment Insurance	3501-3502		446.00	432.00	238.72	434.00	(2.00)	-0.5%
Workers' Compensation	3601-3602		10,539.00	9,472.00	5,301.73	9,536.00	(64.00)	-0.7%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>310,243.00</b>	<b>307,336.00</b>	<b>173,021.47</b>	<b>334,561.00</b>	<b>(27,225.00)</b>	<b>-8.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		1,750.00	21,963.00	21,069.61	21,963.00	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		75,096.00	71,586.00	31,009.28	68,586.00	3,000.00	4.2%
Noncapitalized Equipment	4400		7,000.00	11,528.00	9,802.30	15,623.00	(4,095.00)	-35.5%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>83,846.00</b>	<b>105,077.00</b>	<b>61,881.19</b>	<b>106,172.00</b>	<b>(1,095.00)</b>	<b>-1.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		17,200.00	16,200.00	(6,282.10)	16,200.00	0.00	0.0%
Dues and Memberships	5300		10,314.00	12,652.00	11,527.13	12,652.00	0.00	0.0%
Insurance	5400-5450		33,309.00	33,309.00	32,116.00	33,309.00	0.00	0.0%
Operations and Housekeeping Services	5500		42,850.00	46,645.00	16,155.47	49,807.00	(3,162.00)	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		13,027.00	13,027.00	8,632.91	13,527.00	(500.00)	-3.8%
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		215,758.00	285,957.00	105,401.79	239,845.00	46,112.00	16.1%
Communications	5900		8,846.00	8,892.00	2,629.52	8,892.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>341,304.00</b>	<b>416,682.00</b>	<b>170,180.72</b>	<b>374,232.00</b>	<b>42,450.00</b>	<b>10.2%</b>
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		20,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (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		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		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		(30,292.00)	(33,373.00)	(293.34)	(46,325.00)	12,952.00	-38.8%
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			(30,292.00)	(33,373.00)	(293.34)	(46,325.00)	12,952.00	-38.8%
<b>TOTAL, EXPENDITURES</b>			1,610,445.00	1,696,739.00	891,291.46	1,669,576.00	27,163.00	1.6%
<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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			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		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			100,000.00	100,000.00	0.00	100,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(c) TOTAL, SOURCES	8979		0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(321,822.00)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(321,822.00)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(421,822.00)	(436,775.00)	(14,965.93)	(435,953.00)	822.00	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%	
2) Federal Revenue	8100-8299	175,154.00	231,718.00	66,480.68	219,573.00	(12,145.00)	-5.2%	
3) Other State Revenue	8300-8599	547,899.00	459,114.00	198,364.21	434,096.00	(25,018.00)	-5.4%	
4) Other Local Revenue	8600-8799	122,725.00	122,674.00	76,541.00	122,674.00	0.00	0.0%	
<b>5) TOTAL, REVENUES</b>		864,599.00	832,327.00	341,385.89	795,164.00			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	122,550.00	116,555.00	58,400.77	116,555.00	0.00	0.0%	
2) Classified Salaries	2000-2999	73,795.00	59,999.00	32,558.13	66,278.00	(6,279.00)	-10.5%	
3) Employee Benefits	3000-3999	146,631.00	137,348.00	27,525.88	141,047.00	(3,699.00)	-2.7%	
4) Books and Supplies	4000-4999	137,442.00	296,708.00	15,019.44	266,078.00	30,630.00	10.3%	
5) Services and Other Operating Expenditures	5000-5999	736,836.00	964,962.00	178,396.30	912,271.00	52,691.00	5.5%	
6) Capital Outlay	6000-6999	27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	30,292.00	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%	
<b>9) TOTAL, EXPENDITURES</b>		1,274,962.00	1,641,861.00	344,503.51	1,621,884.00			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(410,363.00)	(809,534.00)	(3,117.62)	(826,720.00)			
<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	321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%	
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		321,822.00	336,775.00	14,965.93	335,953.00			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(88,541.00)	(472,759.00)	11,848.31	(490,767.00)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	88,542.00	472,759.00		472,759.00	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		18,008.00	18,008.00	New	
c) As of July 1 - Audited (F1a + F1b)		88,542.00	472,759.00		490,767.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		88,542.00	472,759.00		490,767.00			
2) Ending Balance, June 30 (E + F1e)		1.00	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			

Description	Resource Codes	Object Codes	Original Budget (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		1.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		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		
<b>Subtotal, LCFF Sources</b>			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
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		18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			18,821.00	18,821.00	0.00	18,821.00	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>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		19,398.00	21,492.00	0.00	21,492.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220		43,207.00	60,196.00	16,246.92	60,196.00	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	14,071.00	17,500.00	5,355.40	5,355.00	(12,145.00)	-69.4%
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	2,721.00	2,752.00	31.00	2,752.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	902.00	302.00	902.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	4,881.00	0.00	4,881.00	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	16,807.00	33,768.00	12,562.57	33,768.00	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	78,950.00	90,227.00	31,982.79	90,227.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>175,154.00</b>	<b>231,718.00</b>	<b>66,480.68</b>	<b>219,573.00</b>	<b>(12,145.00)</b>	<b>-5.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	40,000.00	59,000.00	8,148.16	59,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,434.00	12,986.00	1,485.94	9,635.00	(3,351.00)	-25.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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	31,960.00	49,765.00	14,142.04	49,765.00	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	(1,443.00)	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	464,505.00	337,363.00	176,031.07	315,696.00	(21,667.00)	-6.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>547,899.00</b>	<b>459,114.00</b>	<b>198,364.21</b>	<b>434,096.00</b>	<b>(25,018.00)</b>	<b>-5.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00		
Non-Resident Students	8672		0.00	0.00	0.00	0.00		
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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 Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		725.00	674.00	0.00	674.00	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	122,000.00	122,000.00	76,541.00	122,000.00	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			122,725.00	122,674.00	76,541.00	122,674.00	0.00	0.0%
TOTAL, REVENUES			864,599.00	832,327.00	341,385.89	795,164.00	(37,163.00)	-4.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		93,150.00	70,355.00	30,523.27	70,355.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		29,400.00	27,000.00	16,677.50	27,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	19,200.00	11,200.00	19,200.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			122,550.00	116,555.00	58,400.77	116,555.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		24,012.00	29,507.00	12,770.63	29,507.00	0.00	0.0%
Classified Support Salaries	2200		27,149.00	7,109.00	6,950.95	13,388.00	(6,279.00)	-88.3%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		22,634.00	23,383.00	12,836.55	23,383.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,795.00	59,999.00	32,558.13	66,278.00	(6,279.00)	-10.5%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		106,312.00	102,492.00	7,412.46	102,492.00	0.00	0.0%
PERS	3201-3202		19,316.00	14,376.00	8,518.88	16,063.00	(1,687.00)	-11.7%
OASDI/Medicare/Alternativ e	3301-3302		7,415.00	6,262.00	3,441.37	6,747.00	(485.00)	-7.7%
Health and Welfare Benefits	3401-3402		11,143.00	12,096.00	7,021.95	13,549.00	(1,453.00)	-12.0%
Unemployment Insurance	3501-3502		104.00	117.00	49.50	121.00	(4.00)	-3.4%
Workers' Compensation	3601-3602		2,341.00	2,005.00	1,081.72	2,075.00	(70.00)	-3.5%
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%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS			146,631.00	137,348.00	27,525.88	141,047.00	(3,699.00)	-2.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		6,700.00	66,200.00	1,600.00	66,200.00	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		53,965.00	90,322.00	3,419.44	59,692.00	30,630.00	33.9%
Noncapitalized Equipment	4400		8,612.00	22,569.00	10,000.00	22,569.00	0.00	0.0%
Food	4700		68,165.00	117,617.00	0.00	117,617.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,442.00	296,708.00	15,019.44	266,078.00	30,630.00	10.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		128,817.00	158,546.00	14,828.07	152,554.00	5,992.00	3.8%
Travel and Conferences	5200		1,250.00	14,052.00	1,462.97	14,052.00	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		26,925.00	26,925.00	10,616.29	26,925.00	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		579,844.00	765,439.00	151,488.97	718,740.00	46,699.00	6.1%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,836.00	964,962.00	178,396.30	912,271.00	52,691.00	5.5%
<b>CAPITAL OUTLAY</b>								
Land	6100		27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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			27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
<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		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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		30,292.00	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%
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			30,292.00	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%
TOTAL, EXPENDITURES			1,274,962.00	1,641,861.00	344,503.51	1,621,884.00	19,977.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund	8914		0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			321,822.00	336,775.00	14,965.93	335,953.00	822.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		1,608,375.00	1,619,094.00	938,172.39	1,613,615.00	(5,479.00)	-0.3%
2) Federal Revenue	8100-8299		525,154.00	581,718.00	350,344.21	569,573.00	(12,145.00)	-2.1%
3) Other State Revenue	8300-8599		574,326.00	494,228.00	210,073.33	460,243.00	(33,985.00)	-6.9%
4) Other Local Revenue	8600-8799		191,564.00	207,915.00	124,277.78	216,915.00	9,000.00	4.3%
5) TOTAL, REVENUES			2,899,419.00	2,902,955.00	1,622,867.71	2,860,346.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		820,596.00	792,332.00	427,160.51	796,830.00	(4,498.00)	-0.6%
2) Classified Salaries	2000-2999		261,093.00	285,239.00	150,299.81	286,939.00	(1,700.00)	-0.6%
3) Employee Benefits	3000-3999		456,874.00	444,684.00	200,547.35	475,608.00	(30,924.00)	-7.0%
4) Books and Supplies	4000-4999		221,288.00	401,785.00	76,900.63	372,250.00	29,535.00	7.4%
5) Services and Other Operating Expenditures	5000-5999		1,078,140.00	1,381,644.00	348,577.02	1,286,503.00	95,141.00	6.9%
6) Capital Outlay	6000-6999		47,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399		2,885,407.00	3,338,600.00	1,235,794.97	3,291,460.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,012.00	(435,645.00)	387,072.74	(431,114.00)		
<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		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(100,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,988.00)	(535,645.00)	387,072.74	(531,114.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		1,769,756.00	2,298,616.00		2,298,616.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		(66,725.00)	(66,725.00)	New
c) As of July 1 - Audited (F1a + F1b)			1,769,756.00	2,298,616.00		2,231,891.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,769,756.00	2,298,616.00		2,231,891.00		
2) Ending Balance, June 30 (E + F1e)			1,683,768.00	1,762,971.00		1,700,777.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		2,000.00	2,000.00		2,000.00		
Stores	9712		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	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	149,270.00	171,930.00		169,573.00		
5% REU	0000	9780	149,270.00		171,930.00			
5% REU	0000	9780				169,573.00		
5% REU	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	171,930.00		169,573.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,417,111.00		1,359,631.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	699,581.00	735,836.00	437,666.00	736,085.00	249.00	0.0%
Education Protection Account State Aid - Current Year		8012	389,973.00	402,357.00	216,069.00	396,629.00	(5,728.00)	-1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,500.00	1,103.00	576.46	1,103.00	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	220,000.00	226,512.00	131,039.16	226,512.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,000.00	6,150.00	7,564.98	6,150.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	34,400.00	13,734.79	34,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	193,915.00	131,522.00	193,915.00	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			1,589,554.00	1,600,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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)
Property Taxes Transfers	8097		18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,608,375.00</b>	<b>1,619,094.00</b>	<b>938,172.39</b>	<b>1,613,615.00</b>	<b>(5,479.00)</b>	<b>-0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		350,000.00	350,000.00	283,863.53	350,000.00	0.00	0.0%
Special Education Entitlement	8181		19,398.00	21,492.00	0.00	21,492.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220		43,207.00	60,196.00	16,246.92	60,196.00	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	14,071.00	17,500.00	5,355.40	5,355.00	(12,145.00)	-69.4%
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	2,721.00	2,752.00	31.00	2,752.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	902.00	302.00	902.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	4,881.00	0.00	4,881.00	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	16,807.00	33,768.00	12,562.57	33,768.00	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	78,950.00	90,227.00	31,982.79	90,227.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>525,154.00</b>	<b>581,718.00</b>	<b>350,344.21</b>	<b>569,573.00</b>	<b>(12,145.00)</b>	<b>-2.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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		40,000.00	59,000.00	8,148.16	59,000.00	0.00	0.0%
Mandated Costs Reimbursements	8550		5,127.00	4,410.00	4,512.00	4,512.00	102.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials	8560		32,434.00	36,763.00	11,668.06	30,970.00	(5,793.00)	-15.8%
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	31,960.00	49,765.00	14,142.04	49,765.00	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	(1,443.00)	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	464,805.00	344,290.00	173,046.07	315,996.00	(28,294.00)	-8.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>574,326.00</b>	<b>494,228.00</b>	<b>210,073.33</b>	<b>460,243.00</b>	<b>(33,985.00)</b>	<b>-6.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		8,250.00	8,250.00	4,000.00	8,250.00	0.00	0.0%
Interest	8660		25,000.00	65,000.00	36,937.21	74,000.00	9,000.00	13.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		36,314.00	12,665.00	6,799.57	12,665.00	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	122,000.00	122,000.00	76,541.00	122,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			191,564.00	207,915.00	124,277.78	216,915.00	9,000.00	4.3%
<b>TOTAL, REVENUES</b>			2,899,419.00	2,902,955.00	1,622,867.71	2,860,346.00	(42,609.00)	-1.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		626,095.00	571,582.00	295,571.44	576,080.00	(4,498.00)	-0.8%
Certificated Pupil Support Salaries	1200		29,400.00	27,000.00	16,677.50	27,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		164,601.00	192,250.00	114,250.07	192,250.00	0.00	0.0%
Other Certificated Salaries	1900		500.00	1,500.00	661.50	1,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			820,596.00	792,332.00	427,160.51	796,830.00	(4,498.00)	-0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		93,515.00	124,021.00	58,659.91	124,121.00	(100.00)	-0.1%
Classified Support Salaries	2200		45,138.00	27,009.00	15,242.01	28,609.00	(1,600.00)	-5.9%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		122,440.00	134,209.00	76,397.89	134,209.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			261,093.00	285,239.00	150,299.81	286,939.00	(1,700.00)	-0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		236,835.00	209,803.00	66,900.53	212,074.00	(2,271.00)	-1.1%
PERS	3201-3202		67,971.00	84,593.00	45,438.43	83,905.00	688.00	0.8%
OASDI/Medicare/Alternative	3301-3302		31,649.00	35,521.00	20,352.48	36,474.00	(953.00)	-2.7%
Health and Welfare Benefits	3401-3402		106,989.00	102,741.00	61,184.24	130,989.00	(28,248.00)	-27.5%
Unemployment Insurance	3501-3502		550.00	549.00	288.22	555.00	(6.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation	3601-3602		12,880.00	11,477.00	6,383.45	11,611.00	(134.00)	-1.2%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>456,874.00</b>	<b>444,684.00</b>	<b>200,547.35</b>	<b>475,608.00</b>	<b>(30,924.00)</b>	<b>-7.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		8,450.00	88,163.00	22,669.61	88,163.00	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		129,061.00	161,908.00	34,428.72	128,278.00	33,630.00	20.8%
Noncapitalized Equipment	4400		15,612.00	34,097.00	19,802.30	38,192.00	(4,095.00)	-12.0%
Food	4700		68,165.00	117,617.00	0.00	117,617.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>221,288.00</b>	<b>401,785.00</b>	<b>76,900.63</b>	<b>372,250.00</b>	<b>29,535.00</b>	<b>7.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		128,817.00	158,546.00	14,828.07	152,554.00	5,992.00	3.8%
Travel and Conferences	5200		18,450.00	30,252.00	(4,819.13)	30,252.00	0.00	0.0%
Dues and Memberships	5300		10,314.00	12,652.00	11,527.13	12,652.00	0.00	0.0%
Insurance	5400-5450		33,309.00	33,309.00	32,116.00	33,309.00	0.00	0.0%
Operations and Housekeeping Services	5500		42,850.00	46,645.00	16,155.47	49,807.00	(3,162.00)	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		39,952.00	39,952.00	19,249.20	40,452.00	(500.00)	-1.3%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		795,602.00	1,051,396.00	256,890.76	958,585.00	92,811.00	8.8%
Communications	5900		8,846.00	8,892.00	2,629.52	8,892.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,078,140.00</b>	<b>1,381,644.00</b>	<b>348,577.02</b>	<b>1,286,503.00</b>	<b>95,141.00</b>	<b>6.9%</b>
<b>CAPITAL OUTLAY</b>								
Land	6100		27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		20,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>47,416.00</b>	<b>32,916.00</b>	<b>32,309.65</b>	<b>73,330.00</b>	<b>(40,414.00)</b>	<b>-122.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	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			2,885,407.00	3,338,600.00	1,235,794.97	3,291,460.00	47,140.00	1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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)			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%

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	500.00	967.83	1,500.00	1,000.00	200.0%
5) TOTAL, REVENUES			500.00	500.00	967.83	1,500.00		
<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	500.00	967.83	1,500.00		
<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	500.00	967.83	1,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,795.00	66,395.00		66,395.00	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)			65,795.00	66,395.00		66,395.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,795.00	66,395.00		66,395.00		
2) Ending Balance, June 30 (E + F1e)			66,295.00	66,895.00		67,895.00		
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		66,295.00	66,895.00		67,895.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		500.00	500.00	967.83	1,500.00	1,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	967.83	1,500.00	1,000.00	200.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	967.83	1,500.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		
<b>(a - b + c - d + e)</b>			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	1,760.00	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		2,100.00	2,100.00	2,393.89	2,700.00	600.00	28.6%
<b>5) TOTAL, REVENUES</b>			<b>2,100.00</b>	<b>2,100.00</b>	<b>4,153.89</b>	<b>2,700.00</b>		
<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		33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
6) Capital Outlay	6000-6999		141,905.00	141,905.00	66,167.00	141,905.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>175,501.00</b>	<b>175,501.00</b>	<b>66,167.00</b>	<b>175,501.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(173,401.00)</b>	<b>(173,401.00)</b>	<b>(62,013.11)</b>	<b>(172,801.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(73,401.00)</b>	<b>(73,401.00)</b>	<b>(62,013.11)</b>	<b>(72,801.00)</b>		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		73,401.00	272,854.00		272,854.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		(3,216.00)	(3,216.00)	New
c) As of July 1 - Audited (F1a + F1b)			73,401.00	272,854.00		269,638.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,401.00	272,854.00		269,638.00		
2) Ending Balance, June 30 (E + F1e)			0.00	199,453.00		196,837.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (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	199,453.00		196,837.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	1,760.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	1,760.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		2,100.00	2,100.00	2,393.89	2,700.00	600.00	28.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,100.00	2,100.00	2,393.89	2,700.00	600.00	28.6%
<b>TOTAL, REVENUES</b>			2,100.00	2,100.00	4,153.89	2,700.00		
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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		33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land	6100		35,000.00	35,000.00	0.00	35,000.00	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		106,905.00	106,905.00	66,167.00	106,905.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			141,905.00	141,905.00	66,167.00	141,905.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			175,501.00	175,501.00	66,167.00	175,501.00		
<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%

Description	Resource Codes	Object Codes	Original Budget (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		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	134.47	134.47	116.00	134.47	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)	134.47	134.47	116.00	134.47	0.00	0.0%
<b>5. District Funded County Program ADA</b>					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	.89	.89	.89	.89	0.00	0.0%
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)	.89	.89	.89	.89	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	135.36	135.36	116.89	135.36	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> <ul style="list-style-type: none"> <li>a. County Group Home and Institution Pupils</li> <li>b. Juvenile Halls, Homes, and Camps</li> <li>c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]</li> <li><b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b></li> </ul>						
					0.00	
					0.00	
					0.00	
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b> <ul style="list-style-type: none"> <li>a. County Community Schools</li> <li>b. Special Education-Special Day Class</li> <li>c. Special Education-NPS/LCI</li> <li>d. Special Education Extended Year</li> <li>e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools</li> <li>f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]</li> <li><b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b></li> </ul>						
					0.00	
					0.00	
					0.00	
					0.00	
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA</b> <b>(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> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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	1,594,794.00	(5.57%)	1,505,981.00	4.61%	1,575,396.00
2. Federal Revenues	8100-8299	350,000.00	0.00%	350,000.00	0.00%	350,000.00
3. Other State Revenues	8300-8599	26,147.00	3.26%	27,000.00	3.70%	28,000.00
4. Other Local Revenues	8600-8799	94,241.00	.81%	95,000.00	0.00%	95,000.00
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	(335,953.00)	(27.07%)	(245,000.00)	2.04%	(250,000.00)
6. Total (Sum lines A1 thru A5c)		1,729,229.00	.22%	1,732,981.00	3.77%	1,798,396.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				680,275.00		748,275.00
a. Base Salaries				11,000.00		12,000.00
b. Step & Column Adjustment				12,000.00		
c. Cost-of-Living Adjustment				45,000.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	680,275.00	10.00%	748,275.00	1.60%	760,275.00
2. Classified Salaries				220,661.00		222,511.00
a. Base Salaries				5,300.00		6,000.00
b. Step & Column Adjustment				6,550.00		
c. Cost-of-Living Adjustment				(10,000.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	220,661.00	.84%	222,511.00	2.70%	228,511.00
3. Employee Benefits	3000-3999	334,561.00	9.85%	367,500.00	1.36%	372,500.00
4. Books and Supplies	4000-4999	106,172.00	(24.65%)	80,000.00	3.00%	82,400.00
5. Services and Other Operating Expenditures	5000-5999	374,232.00	.21%	375,000.00	2.67%	385,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(46,325.00)	(17.92%)	(38,025.00)	1.25%	(38,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,769,576.00	4.84%	1,855,261.00	1.88%	1,890,186.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(40,347.00)		(122,280.00)		(91,790.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance(Form 01I, line F1e)		1,741,124.00		1,700,777.00		1,578,497.00
2. Ending Fund Balance (Sum lines C and D1)		1,700,777.00		1,578,497.00		1,486,707.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	169,573.00		135,863.00		138,884.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00
2. Unassigned/Unappropriated	9790	1,359,631.00		1,304,771.00		1,206,939.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,700,777.00		1,578,497.00		1,486,707.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00
c. Unassigned/Unappropriated	9790	1,359,631.00		1,304,771.00		1,206,939.00
(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)		1,529,204.00		1,440,634.00		1,345,823.00
<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.						
Add 1.0 FTE Teacher to reduce class size. Transfer .375 FTE IA to Special Education Support.						

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	18,821.00	.95%	19,000.00	0.00%	19,000.00
2. Federal Revenues	8100-8299	219,573.00	(57.65%)	93,000.00	13.98%	106,000.00
3. Other State Revenues	8300-8599	434,096.00	(12.00%)	382,000.00	1.96%	389,500.00
4. Other Local Revenues	8600-8799	122,674.00	.27%	123,000.00	0.00%	123,000.00
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	335,953.00	(27.07%)	245,000.00	2.04%	250,000.00
6. Total (Sum lines A1 thru A5c)		1,131,117.00	(23.79%)	862,000.00	2.96%	887,500.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				116,555.00		86,055.00
b. Step & Column Adjustment				4,500.00		5,000.00
c. Cost-of-Living Adjustment				(35,000.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,555.00	(26.17%)	86,055.00	5.81%	91,055.00
2. Classified Salaries						
a. Base Salaries				66,278.00		38,437.00
b. Step & Column Adjustment				3,000.00		3,500.00
c. Cost-of-Living Adjustment				(30,841.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,278.00	(42.01%)	38,437.00	9.11%	41,937.00
3. Employee Benefits	3000-3999	141,047.00	(7.12%)	131,000.00	3.05%	135,000.00
4. Books and Supplies	4000-4999	266,078.00	(44.95%)	146,483.00	2.73%	150,483.00
5. Services and Other Operating Expenditures	5000-5999	912,271.00	(58.67%)	377,000.00	2.39%	386,000.00
6. Capital Outlay	6000-6999	73,330.00	(38.63%)	45,000.00	0.00%	45,000.00
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	46,325.00	(17.92%)	38,025.00	0.00%	38,025.00
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)		1,621,884.00	(46.85%)	862,000.00	2.96%	887,500.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(490,767.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		490,767.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduce .40 FTE RSP per enrollment Proj.; Reduce classified based on one-time Funding (COVID)						

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	1,613,615.00	(5.49%)	1,524,981.00	4.55%	1,594,396.00
2. Federal Revenues	8100-8299	569,573.00	(22.22%)	443,000.00	2.93%	456,000.00
3. Other State Revenues	8300-8599	460,243.00	(11.13%)	409,000.00	2.08%	417,500.00
4. Other Local Revenues	8600-8799	216,915.00	.50%	218,000.00	0.00%	218,000.00
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)		2,860,346.00	(9.28%)	2,594,981.00	3.50%	2,665,896.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				796,830.00		834,330.00
b. Step & Column Adjustment				15,500.00		17,000.00
c. Cost-of-Living Adjustment				12,000.00		0.00
d. Other Adjustments				10,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	796,830.00	4.71%	834,330.00	2.04%	851,330.00
2. Classified Salaries						
a. Base Salaries				286,939.00		260,948.00
b. Step & Column Adjustment				8,300.00		9,500.00
c. Cost-of-Living Adjustment				6,550.00		0.00
d. Other Adjustments				(40,841.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	286,939.00	(9.06%)	260,948.00	3.64%	270,448.00
3. Employee Benefits	3000-3999	475,608.00	4.81%	498,500.00	1.81%	507,500.00
4. Books and Supplies	4000-4999	372,250.00	(39.16%)	226,483.00	2.83%	232,883.00
5. Services and Other Operating Expenditures	5000-5999	1,286,503.00	(41.55%)	752,000.00	2.53%	771,000.00
6. Capital Outlay	6000-6999	73,330.00	(38.63%)	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(475.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,391,460.00	(19.88%)	2,717,261.00	2.22%	2,777,686.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(531,114.00)		(122,280.00)		(91,790.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,231,891.00		1,700,777.00		1,578,497.00
2. Ending Fund Balance (Sum lines C and D1)		1,700,777.00		1,578,497.00		1,486,707.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
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	169,573.00		135,863.00		138,884.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00

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	1,359,631.00		1,304,771.00		1,206,939.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,700,777.00		1,578,497.00		1,486,707.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00
c. Unassigned/Unappropriated	9790	1,359,631.00		1,304,771.00		1,206,939.00
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)		1,529,204.00		1,440,634.00		1,345,823.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.09%		53.02%		48.45%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		116.00		124.00		125.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,391,460.00		2,717,261.00		2,777,686.00
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)		3,391,460.00		2,717,261.00		2,777,686.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		169,573.00		135,863.05		138,884.30
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)		169,573.00		135,863.05		138,884.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Two Rock Union Elementary  
Sonoma County

Second Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (1)

49 70079 0000000  
Form CASH  
E828KJHD36(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH		2,431,469.88	2,466,060.30	2,34,111.54	2,435,764.74	2,362,376.03	2,344,154.75	2,621,502.96	2,577,088.77	
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		39,788.00	39,788.00	179,653.00	71,618.00	71,618.00	179,652.00	71,618.00	72,000.00	
Property Taxes		0.00	1,922.62	2,440.84	1,728.46	2,262.42	273,448.46	2,634.59	1,500.00	
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00	
Federal Revenue		22,887.00	15,954.53	20,221.60	20,761.29	69,107.00	15,199.55	(756.76)	10,000.00	
Other State Revenue		6,714.00	6,714.00	10,643.00	134,306.32	12,086.00	16,598.00	23,012.01	20,000.00	
Other Local Revenue		8,660.8799	23,819.00	10,021.00	27,096.97	11,068.57	5,546.39	125,030.31	1,000.00	
Interfund Transfers In		8,910.8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		8,930.8979								
TOTAL RECEIPTS		75,787.54	88,198.15	222,979.44	442,511.04	166,141.99	490,444.40	221,538.15	113,900.00	
C. DISBURSEMENTS										
Certificated Salaries		20,850.01	62,171.31	70,060.68	71,138.54	63,717.89	70,857.18	68,364.90	70,000.00	
Classified Salaries		5,590.00	21,733.16	27,337.94	24,067.71	24,087.75	23,466.80	24,016.45	25,000.00	
Employee Benefits		6,381.63	27,908.18	30,935.53	32,282.92	30,605.75	33,321.78	38,501.56	38,000.00	
Books and Supplies		0.00	37,813.70	7,389.63	17,960.20	4,824.23	8,912.87	0.00	20,000.00	
Services		1.08	8,791.90	22,181.37	135,254.17	56,101.08	91,551.88	34,695.54	75,000.00	
Capital Outlay		0.00	14,094.65	2,200.00	0.00	0.00	6,515.00	9,500.00	0.00	
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers Out		7,600.7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7,630.7699								
TOTAL DISBURSEMENTS		32,832.72	172,512.90	160,105.15	280,703.54	179,336.70	235,225.51	175,078.45	228,000.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9,111-9199	3,000.00							
Accounts Receivable		9,200-9299								
Due From Other Funds										
Stores		9310								
Prepaid Expenditures		9320								
Other Current Assets		9330								
		9340								

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		<b>3,000.00</b>								
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	0.00	18,398.36	27,959.93	42,605.97	1,082.73	0.00	(35,924.40)	36,578.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		<b>0.00</b>	<b>8,364.40</b>	<b>56,032.37</b>	<b>(818.98)</b>	<b>(13,108.69)</b>	<b>6,109.30</b>	<b>(2,693.50)</b>	<b>(11,775.51)</b>	<b>50,200.00</b>
Nonoperating	9910									
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>3,000.00</b>	<b>(8,364.40)</b>	<b>(37,634.01)</b>	<b>28,778.91</b>	<b>(235,196.21)</b>	<b>(5,026.57)</b>	<b>22,129.32</b>	<b>(90,873.89)</b>	<b>(13,622.00)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name): OCTOBER									
A. BEGINNING CASH		2,449,366.77	2,256,755.92	2,178,095.61	1,958,095.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,000.00	72,000.00	72,000.00	118,979.00			1,132,714.00	1,132,714.00
Property Taxes	8020-8079	1,500.00	95,000.00	10,000.00	69,642.61	0.00		462,080.00	462,080.00
Miscellaneous Funds	8080-8099	0.00	0.00	9,421.00	0.00			18,821.00	18,821.00
Federal Revenue	8100-8299	100,000.00	10,000.00	40,000.00	40,000.00	19,228.79		569,573.00	569,573.00
Other State Revenue	8300-8599	10,000.00	115,000.00	10,000.00	50,000.00	45,169.67		460,243.00	460,243.00
Other Local Revenue	8600-8799	1,000.00	1,000.00	1,000.00	1,000.00	2,904.22		216,915.00	216,915.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		184,500.00	283,000.00	133,000.00	242,063.61	186,281.68	0.00	2,860,346.00	2,860,346.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	70,000.00	70,000.00	70,000.00	75,000.00	14,669.49		796,830.00	796,830.00
Classified Salaries	2000-2999	25,000.00	25,000.00	30,000.00	30,000.00	6,639.19		286,939.00	286,939.00
Employee Benefits	3000-3999	38,000.00	38,000.00	38,000.00	38,000.00	85,060.66		475,608.00	475,608.00
Books and Supplies	4000-4999	100,000.00	120,000.00	20,000.00	10,000.00	25,349.37		372,250.00	372,250.00
Services	5000-5999	200,000.00	200,000.00	100,000.00	162,925.98			1,286,503.00	1,286,503.00
Capital Outlay	6000-6999	0.00	0.00	0.00	10,106.35	30,914.00		73,330.00	73,330.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		433,000.00	453,000.00	353,000.00	363,106.35	325,558.68	0.00	3,391,460.00	3,391,460.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows	9111-9199							3,000.00	3,000.00
Accounts Receivable	9200-9299	50,000.00	81,339.69					216,219.46	216,219.46
Cash Not in Treasury	9310							0.00	0.00
Due From Other Funds	9320							0.00	0.00
Stores	9330							5,620.82	5,620.82
Prepaid Expenditures	9340							0.00	0.00
Other Current Assets	9380							0.00	0.00
Lease Receivable									

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources									
<b>SUBTOTAL</b>	<b>9490</b>	<b>50,000.00</b>	<b>81,339.69</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225,040.28</b>
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(5,889.15)	0.00	0.00	0.00				86,420.24
Due To Other Funds	9610								177,600.00
Current Loans	9640								93,875.05
Unearned Revenues	9650								0.00
Deferred Inflows of Resources	9690								0.00
<b>SUBTOTAL</b>	<b>(5,889.15)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(66,725.00)</b>	<b>(66,725.00)</b>	<b>0.00</b>	<b>357,895.29</b>	
Nonoperating									
Suspense Clearing	9910	55,889.15	81,339.69	0.00	3,000.00	66,725.00	0.00		(132,855.01)
<b>TOTAL BALANCE SHEET ITEMS</b>									
E. NET INCREASE/DECREASE (B - C + D)		(192,610.85)	(78,660.31)	(220,000.00)	(118,042.74)	(72,552.00)	0.00	(663,969.01)	(531,114.00)
F. ENDING CASH (A + E)		2,256,755.92	2,178,055.61	1,956,095.61	1,840,052.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,767,500.87	

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000) 69,545.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.  
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,489,832.00

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

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

4.67%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

Entry required

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9) 138,954.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10) 3,818.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) 0.00

4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) 0.00

5. Plant Maintenance and Operations (portion relating to general administrative offices only)

(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 12,913.25

6. Facilities Rents and Leases (portion relating to general administrative offices only)

(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00

7. Adjustment for Employment Separation Costs

a. Plus: Normal Separation Costs (Part II, Line A) 0.00

b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 0.00

8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 155,685.25

9. Carry-Forward Adjustment (Part IV, Line F) (141,691.90)

10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 13,993.35

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1,725,562.00

2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 290,728.00

3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 207,537.00

4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 0.00

5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 117,783.00

6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00

7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 153,976.00

8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) 10,000.00

9. Other General Administration (portion charged to restricted resources or specific goals only)

(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 23,086.00

10. Centralized Data Processing (portion charged to restricted resources or specific goals only)

(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 0.00

11. Plant Maintenance and Operations (all except portion relating to general administrative offices)

(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 263,601.75

12. Facilities Rents and Leases (all except portion relating to general administrative offices)

(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00

13. Adjustment for Employment Separation Costs

a. Less: Normal Separation Costs (Part II, Line A) 0.00

b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 0.00

14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 0.00

15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 0.00

16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00

17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 0.00

19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 2,792,273.75

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.58%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2025-26 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 0.50%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	155,685.25
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.65%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (50.23%) times Part III, Line B19); zero if positive	(141,691.90)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(141,691.90)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	0.50%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-70845.95) is applied to the current year calculation and the remainder (\$-70845.95) is deferred to one or more future years:	3.04%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-47230.63) is applied to the current year calculation and the remainder (\$-94461.27) is deferred to one or more future years:	3.88%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(141,691.90)

Approved  
indirect  
cost rate: 10.65%

Highest  
rate used  
in any  
program: 50.23%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	146,391.00	1,250.00	0.85%
01	3010	4,870.00	485.00	9.96%
01	3310	12,949.00	1,543.00	11.92%
01	4127	20,698.00	3,070.00	14.83%
01	4203	4,785.00	96.00	2.01%
01	5810	26,439.00	1,703.00	6.44%
01	6010	33,524.00	1,250.00	3.73%
01	6053	13,527.00	6,795.00	50.23%
01	6266	31,136.00	2,015.00	6.47%
01	6500	247,599.00	26,370.00	10.65%
01	6547	43,480.00	1,556.00	3.58%
01	6770	19,178.00	192.00	1.00%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>		

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

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

#### CRITERIA AND STANDARDS

##### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim		Second Interim		Percent Change	Status		
	Projected Year Totals		Projected Year Totals					
	(Form 01CSI, Item 1A)	(Form A1, Lines A4 and C4)						
Current Year (2023-24)								
District Regular	134.47	134.47						
Charter School	0.00	0.00						
Total ADA	134.47	134.47			0.0%	Met		
1st Subsequent Year (2024-25)								
District Regular	121.32	124.00						
Charter School	0.00	0.00						
Total ADA	121.32	124.00			2.2%	Not Met		
2nd Subsequent Year (2025-26)								
District Regular	117.34	125.80						
Charter School	0.00	0.00						
Total ADA	117.34	125.80			7.2%	Not Met		

##### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

Future enrollment/ADA is projected to be higher based on increase in TK window/enrollment; increases in available base housing; and new recruitment strategies.

2. CRITERION: Enrollment

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment			
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	123.00	122.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>123.00</b>	<b>122.00</b>	<b>(.8%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	125.00	133.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>125.00</b>	<b>133.00</b>	<b>6.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	125.00	135.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>125.00</b>	<b>135.00</b>	<b>8.0%</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Future enrollment is projected to be higher based on increase in TK window/enrollment; increases in available base housing; and new recruitment strategies.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA (Form A, Lines A4 and C4)	Enrollment		Historical Ratio of ADA to Enrollment
		Unaudited Actuals	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)				
District Regular	156		123	
Charter School				
<b>Total ADA/Enrollment</b>	<b>156</b>		<b>123</b>	<b>126.8%</b>
Second Prior Year (2021-22)				
District Regular	126		134	
Charter School				
<b>Total ADA/Enrollment</b>	<b>126</b>		<b>134</b>	<b>94.0%</b>
First Prior Year (2022-23)				
District Regular	120		131	
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>120</b>		<b>131</b>	<b>91.6%</b>
Historical Average Ratio:				104.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				104.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment		Ratio of ADA to Enrollment	Status
		CBEDS/Projected			
Current Year (2023-24)					
District Regular	116		122		
Charter School	0		0		
<b>Total ADA/Enrollment</b>	<b>116</b>		<b>122</b>	<b>95.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)					
District Regular	125		133		
Charter School	0		0		
<b>Total ADA/Enrollment</b>	<b>125</b>		<b>133</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)					
District Regular	127		135		
Charter School	0		0		
<b>Total ADA/Enrollment</b>	<b>127</b>		<b>135</b>	<b>94.1%</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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change		
Current Year (2023-24)	1,600,273.00	1,594,794.00	(.3%)	Met	
1st Subsequent Year (2024-25)	1,499,019.00	1,505,981.00	.5%	Met	
2nd Subsequent Year (2025-26)	1,497,942.00	1,575,396.00	5.2%	Not Met	

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**4B. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

Increase in 2025-26 is due to increased enrollment and ADA projected. Future enrollment is projected to be higher based on increase in TK window/enrollment; increases in available base housing; and new recruitment strategies.

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)	1,157,191.10	1,370,566.53	84.4%	
Second Prior Year (2021-22)	1,127,295.61	1,399,476.51	80.6%	
First Prior Year (2022-23)	1,050,191.00	1,445,050.00	72.7%	
	Historical Average Ratio:			79.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.2% to 84.2%	74.2% to 84.2%	74.2% to 84.2%

**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)			Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	1,235,497.00	1,669,576.00	74.0%	Not Met
1st Subsequent Year (2024-25)	1,338,286.00	1,755,261.00	76.2%	Met
2nd Subsequent Year (2025-26)	1,361,286.00	1,790,186.00	76.0%	Met

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

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

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

Explanation:  
(required if NOT met)

The standard is not met in the current budget year due to a significant amount of one-time funds used to support other contract services such as ELOP and COVID.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	581,718.00	569,573.00	-2.1%	No
1st Subsequent Year (2024-25)	485,000.00	443,000.00	-8.7%	Yes
2nd Subsequent Year (2025-26)	486,500.00	456,000.00	-6.3%	Yes

Explanation:  
(required if Yes)

Current Projections are based on an elimination of all one-time Federal funds (Revenues and related expenditures).

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

Current Year (2023-24)	494,228.00	460,243.00	-6.9%	Yes
1st Subsequent Year (2024-25)	370,200.00	409,000.00	10.5%	Yes
2nd Subsequent Year (2025-26)	373,200.00	417,500.00	11.9%	Yes

Explanation:  
(required if Yes)

Current Projections are based on an elimination of all one-time State funds (Revenues and related expenditures).

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

Current Year (2023-24)	207,915.00	216,915.00	4.3%	No
1st Subsequent Year (2024-25)	210,000.00	218,000.00	3.8%	No
2nd Subsequent Year (2025-26)	211,000.00	218,000.00	3.3%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	401,785.00	372,250.00	-7.4%	Yes
1st Subsequent Year (2024-25)	220,000.00	226,483.00	2.9%	No
2nd Subsequent Year (2025-26)	228,000.00	232,883.00	2.1%	No

Explanation:  
(required if Yes)

The variance is due to a reduction in Materials and Supplies supported by one-time funds and Supplemental Carryover.

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

Current Year (2023-24)	1,381,644.00	1,286,503.00	-6.9%	Yes
1st Subsequent Year (2024-25)	829,446.00	752,000.00	-9.3%	Yes
2nd Subsequent Year (2025-26)	846,946.00	771,000.00	-9.0%	Yes

Explanation:  
(required if Yes)

The variance is due to a reduction in Contract Services and Other Operating Expenditures supported by one-time funds and Supplemental Carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	1,283,861.00	1,246,731.00	-2.9%	Met
1st Subsequent Year (2024-25)	1,065,200.00	1,070,000.00	.5%	Met
2nd Subsequent Year (2025-26)	1,070,700.00	1,091,500.00	1.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	1,783,429.00	1,658,753.00	-7.0%	Not Met
1st Subsequent Year (2024-25)	1,049,446.00	978,483.00	-6.8%	Not Met
2nd Subsequent Year (2025-26)	1,074,946.00	1,003,883.00	-6.6%	Not Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

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

**Explanation:**

Books and Supplies

(linked from 6A

if NOT met)

The variance is due to a reduction in Materials and Supplies supported by one-time funds and Supplemental Carryover.

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

The variance is due to a reduction in Contract Services and Other Operating Expenditures supported by one-time funds and Supplemental Carryover.

7. CRITERION: Facilities Maintenance

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

---

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

---

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

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

Second Interim Contribution		
Projected Year Totals		
Required Minimum	(Fund 01, Resource 8150, Contribution Objects 8900-8999)	Status
1. OMMA/RMA Contribution	84,695.16	95,000.00
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		85,000.00

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

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

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

--

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	45.1%	53.0%	48.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.0%	17.7%	16.2%

**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 (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2023-24)	(40,347.00)	1,769,576.00	2.3%	Met
1st Subsequent Year (2024-25)	(122,280.00)	1,855,261.00	6.6%	Met
2nd Subsequent Year (2025-26)	(91,790.00)	1,890,186.00	4.9%	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		Status	
	General Fund			
	Projected Year Totals			
Current Year (2023-24)	1,700,777.00		Met	
1st Subsequent Year (2024-25)	1,578,497.00		Met	
2nd Subsequent Year (2025-26)	1,486,707.00		Met	

---

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

---

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

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

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

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

---

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

---

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

Fiscal Year	Ending Cash Balance		Status
	General Fund		
Current Year (2023-24)	1,840,052.87		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.)	116.00	124.00	125.80
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  No
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	3,391,460.00	2,717,261.00	2,777,686.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,391,460.00	2,717,261.00	2,777,686.00

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)

5%	5%	5%
169,573.00	135,863.05	138,884.30
80,000.00	80,000.00	80,000.00
<b>169,573.00</b>	<b>135,863.05</b>	<b>138,884.30</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	169,573.00	135,863.00	138,884.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,359,631.00	1,304,771.00	1,206,939.00
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)	1,529,204.00	1,440,634.00	1,345,823.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	45.09%	53.02%	48.45%
District's Reserve Standard (Section 10B, Line 7):		169,573.00	135,863.05
Status:		Met	Met
			138,884.30

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

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

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

Explanation:  
(required if NOT met)

--

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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 first interim projections by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim	Second Interim	Percent	Amount of Change	Status		
	(Form 01CSI, Item S5A)	Projected Year Totals	Change				
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)							
Current Year (2023-24)							
1st Subsequent Year (2024-25)	(336,775.00)	(335,953.00)	-.2%	(822.00)	Met		
2nd Subsequent Year (2025-26)	(335,000.00)	(245,000.00)	-26.9%	(90,000.00)	Not Met		
	(345,000.00)	(250,000.00)	-27.5%	(95,000.00)	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)	100,000.00	100,000.00	0.0%	0.00	Met		
1st Subsequent Year (2024-25)	100,000.00	100,000.00	0.0%	0.00	Met		
2nd Subsequent Year (2025-26)	100,000.00	100,000.00	0.0%	0.00	Met		

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

<b>Explanation:</b> (required if NOT met)	The contribution to Restricted Programs has been reduced due to reductions in one-time contributions to restricted (9000 res) and a projected reduction in Special Education staffing/estimated SOCC costs.
----------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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

<b>Explanation:</b> (required if NOT met)	
----------------------------------------------	--

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

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

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

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

## S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Capital Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	5	Fund 01	2xxx		4,155

**Other Long-term Commitments (do not include OPEB):**

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

#### Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

  
n/a

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 OPEB Liabilities

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

First Interim	
(Form 01CSI, Item S7A)	
0.00	0.00

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.

3 OPEB Contributions

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

First Interim	
(Form 01CSI, Item S7A)	

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

0.00	0.00

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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


Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

d. Number of retirees receiving OPEB benefits


Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4. Comments:

--



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

First Interim  
(Form 01CSI, Item S7B) Second Interim

<input type="text"/>	<input type="text"/>
----------------------	----------------------

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

First Interim  
(Form 01CSI, Item S7B) Second Interim

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

b. Amount contributed (funded) for self-insurance programs

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

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes
-----

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.8	8.0	8.6	8.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim**

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

6,500

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

7. Amount included for any tentative salary schedule increases

0 14,600 0

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
109,000	124,000	124,000
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No			

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
13,500	13,500	14,000
0.0%	0.0%	0.0%

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

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

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

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

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

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

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

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

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

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

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	5.9	6.2	6.2	6.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.  
 No

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:  
 n/a

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

3,600

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

7. Amount included for any tentative salary schedule increases

0	0	0
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#### **Classified (Non-management) Health and Welfare (H&W) Benefits**

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

	(2023-24)	(2024-25)	(2025-26)
Yes	No	No	
1,000	1,000	1,000	1,000
0.0%	0.0%	0.0%	

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

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

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

If Yes, explain the nature of the new costs:

No		

### Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
7,500	7,500	7,500
0.0%	0.0%	0.0%

#### Classified (Non-management) Attrition (layoffs and retirements)

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

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

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

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

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

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

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

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

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		2.0	2.0	2.0

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

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 First Interim Projections**

2. Salary settlement:

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

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

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

4. Amount included for any tentative salary schedule increases

0	0	0
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**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

- 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

Yes	Yes	Yes
16,400	16,400	16,400
25.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

No	No	No

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

No	No	No

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

--	--	--	--

S9. **Status of Other Funds**

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

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

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

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

 No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

 No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

 No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

 No

A7. Is the district's financial system independent of the county office system?

 No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

 No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

 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 Second Interim Criteria and Standards Review

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

Two Rock Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### **IMPORT CHECKS**

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

## EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
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.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
<b>INTERIM-CERT-PROVIDE - (Fatal)</b> - Interim Certification (Form CI) must be provided.	<u>Passed</u>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
<b>MYPIO-PROVIDE - (Warning)</b> - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>

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

Two Rock Union Elementary

Sonoma 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**Warning - Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

## **EXPORT VALIDATION CHECKS**

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>

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

**Two Rock Union Elementary****Sonoma County**

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

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

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

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

## **IMPORT CHECKS**

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

### EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

Two Rock Union Elementary

Sonoma County

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

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## **IMPORT CHECKS**

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

<b>CHK-RES6500XOBJ8091 - (Fatal)</b> - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
<b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
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## **GENERAL LEDGER CHECKS**

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