

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

The Napa County Board of Education will hold a Special Zoom meeting on Thursday, December 7, 2023, at 5:00 p.m., at the Napa County Office of Education, 2121 Imola Avenue, Napa, CA. **Members of the public may attend the meeting virtually. Please view Public Participation information below.**

Board Member will be participating remotely from 133 Cherryview Drive, Napa CA 94558

Board Member will be participating remotely from 1225 Division Street, Napa CA 94559

Board Member will be participating remotely from 3 Rita Court, American Canyon CA 94503

Board Member will be participating remotely from 2480 Third Avenue North, Napa CA 94558

Board Member will be participating remotely from 4008 Tokay Drive, Napa CA 94558

Board Member will be participating remotely from 10 Exeter Court, Napa CA 94558

Board Member will be participating remotely from 565 Sunset Drive, Angwin CA 94508

This meeting will be conducted via Zoom with remote attendance only.

<https://napacoe.zoom.us/j/85404848681>

1. ORGANIZATION

A. Call to Order

B. Flag Salute

C. Public Participation

Members of the public are invited to join by computer, tablet, smartphone, or telephone.

Remote access can be achieved by following the instructions below:

Join from PC, Mac, Linux, iOS or Android:

You are invited to a Zoom webinar.

When: December 7, 2023 05:00 PM Pacific Time (US and Canada)

Topic: NCOE December 7 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click the link below to join the webinar:

<https://napacoe.zoom.us/j/85404848681>

Or One tap mobile :

US: +16699006833,,85404848681# or +16694449171,,85404848681#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or
+1 253 215 8782 or +1 346 248 7799 or +1 309 205 3325 or +1 312 626 6799 or +1
360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646
558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224
1968

Webinar ID: 854 0484 8681

International numbers available: <https://napacoe.zoom.us/j/kFD1RNcZp>

- D. Welcome to Visitors
- E. Approval of Agenda
- F. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. using the chat feature on the web conference to send a request to meeting hosts, or
- ii. using the hand raising feature in the participant panel on the web conference, or hand raising if in-person attendance, or,
- iii. emailing a request to jschultz@napacoe.org or smorris@napacoe.org.

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board's consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

2. PRESENTATIONS

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

The Superintendent and/or Board members may report miscellaneous items for information purposes.

4. ACTION ITEMS

A. Second Reading and Board Approval Board Bylaw 9121: President. The Board will be asked to approve Board Bylaw 9121: President. (Julie McClure, Associate Superintendent).

B. Board Approval of First Interim Budget Report. The Board will be asked to approve the First Interim Budget Report. (Josh Schultz, Deputy Superintendent).

5. INFORMATION ITEMS

A. Draft 2024 Board Calendar (Josh Schultz, Deputy Superintendent)

6. FUTURE AGENDA ITEMS

7. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The regular meeting of the Napa County Board of Education will be held December 12, 2023.

8. ADJOURNMENT

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE'S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Wednesday, December 6, 2023. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary
NCOE Board of Education

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 4.A.
December 7, 2023

TITLE:

Second Reading and Board Approval: Revision of Board Bylaw 9121 - President

HISTORY:

The Board of Education elects at its annual December organizational meeting a President and a Vice President from among its members to provide leadership on behalf of the Board and the educational community it serves.

CURRENT PROPOSAL:

The Board is asked to approve the change to Board Bylaw 9121 – President. The sentence "No President or Vice President shall serve more than two consecutive terms in office in their position" has been removed from BB 9121 per the Board's instruction based on the First Reading.

FUNDING SOURCE:

N/A

SPECIFIC RECOMMENDATION:

Board Approval amending Board Bylaw 9121-President.

JM/es
11/29/2023

Board Bylaw 9121: President

Status: DRAFT

Original Adopted Date: 01/03/2017 | Last Revised Date: 12/07/2021 | Last Reviewed Date: 12/07/2021

The Board of Education shall elect at its annual December organizational meeting a President and a Vice President from among its members to provide leadership on behalf of the Board and the educational community it serves.

The term of both the President and Vice President shall be one year. ~~No President or Vice President shall serve more than two consecutive terms in office in their position.~~

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Certify or attest to actions taken by the Board when required
5. Maintain such other records or reports as required by law
6. Rule on issues of parliamentary procedure
7. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
8. Explain what the effect of a motion would be if it is not clear to every member
9. Restrict discussion to the question when a motion is before the Board
10. Put motions to a vote, and state clearly the results of the vote
11. Be responsible for the orderly conduct of all Board meetings

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all papers and documents as required or authorized by action of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas
3. Working with the Superintendent to ensure that Board members have necessary materials and information
4. Subject to Board approval, appointing and dissolving all committees
5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law, including special meetings
6. Representing the district as governance spokesperson, in conjunction with the Superintendent
7. Appointing members of the County Board to fill the vacant seats of a school district board when a majority of those seats are vacant until the new members of the governing board are elected or appointed (Education Code 5094)
8. Subject to County Board approval, appointing County Board members to as representatives on committees on matters of concern to the County Board, the county office of education, or the districts, schools, and students within its jurisdiction

The President shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the Vice-president shall perform the President's duties. When both the President and Vice-president are absent or disabled, the Board shall choose a President Pro-Tem to perform the president's duties. The Secretary shall preside for the purpose of electing a President Pro-Tem. It shall be the duty of the President Pro-Tem to preside over the meeting and conduct the business of the Board in accordance with these Policies.

The President should notify the Superintendent or the Superintendent's designee when they are unable to perform their duties. Once notified, the Superintendent or Superintendent's designee will ensure alternative arrangements are made following the guidelines above.

TITLE:

Approval of the First Interim Report.

HISTORY:

The Education Code requires each county office of education and all school districts to submit a financial report to their Governing Board twice a year. This report must include all income and expenses for the general fund and the report should be submitted within 45 days after October 31 and January 31 of each year. This report is referred to as the *Interim Report*.

The governing board must then certify whether or not the report is positive, qualified, or negative. A positive certification indicates that the county office can meet its financial obligations for the current fiscal year and the two subsequent fiscal years. A qualified certification indicates that the county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification indicates that the county office will be unable to meet its financial obligations for the remainder of the current fiscal year or subsequent fiscal year.

CURRENT PROPOSAL:

Attached is the required Interim Report along with a summary sheet that summarizes all income and expenses for the general fund. The Napa County Office of Education is fiscally sound, has a reserve well in excess of the required 3% and will be able to maintain required reserve levels in subsequent fiscal years even under the current conservative revenue projections.

FUNDING SOURCE:

All NCOE Funds

SPECIFIC RECOMMENDATION:

Recommend the Governing Board accept a positive certification of the First Interim Report.

PREPARED BY:

Josh Schultz, Deputy Superintendent

JS:kb

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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 sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 05, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Joshua Schultz Telephone: (707) 253-6832
Title: Deputy Superintendent E-mail: jschultz@napacoe.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 | Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption. | | X |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption. | X | |
| 4a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 4b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 5 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 7a | Fund Balance | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 7b | Cash Balance | Projected county school service fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |

| | | | | |
|---|---|---|-----------|------------|
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the county office have long-term (multi-year) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | County Operations Grant ADA | Is County Operations Grant ADA decreasing in both the prior and current fiscal year? | X | |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years? | X | |
| A5 | Salary Increases Exceed COLA | Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Fiscal Distress Reports | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE. | X | |
| A8 | 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 | |

Napa County Office of Education
2023-24 First Interim and MYP Assumptions

2023-24 Unrestricted Budget

Total Unrestricted Revenue

- General Fund: \$13,653,767

LCFF Revenue Assumptions

- \$16,560,843 County P-1 property taxes
- \$1,450,300 Minimum state aid
- \$633,333 Differentiated Assistance
- \$18,358 EPA
- (\$6,514,456) Special education transfer set at 39.34%
- (\$2,866,352) SRAF transfer of excess property tax to fund county court system
- ADA: 78.37 Estimated from 2022-23 P-Annual Certification

Unrestricted Revenue Changes since Adopted Budget

- \$1,042,000 Increase to property taxes
- \$200,000 Interest
- \$130,000 Contracts with districts
- \$35,000 GEO Lead NOU renewal
- \$16,000 Mayacamas Charter oversight 1% billing
- \$15,000 NBSIA Mental Health
- (\$410,000) Larger transfer to Special Education

Unrestricted Expenditure Changes since Adopted Budget

- \$100,000 budgeted for installation of emergency paging system
- \$20,000 budgeted for additional legal fees
- \$422,000 Larger transfer to SRAF
- (\$674,000) Increase in indirect transfer

Unrestricted Expenditure Changes since Adopted Budget

- Reduced salary and benefit budget by \$305,000 due to temporary vacancies
- Fund Balance one-time funds received in prior years in the amount of \$278,983 have been brought into expenditure budgets. This includes MAA funds, Lottery, and EPA funds.

2023-24 Restricted Budget

Total Restricted Revenue

- General Fund: \$49,069,282
- Child Development: \$ 9,417,198
- Food Service: \$ 1,006,041

Restricted Revenue Changes since Adopted Budget

- \$1,333,000 Afterschool Program carryover and new year award increases
- \$1,514,000 Literacy Coaching Initiative
- \$740,000 Cal-Hope 3.0
- \$465,000 AmeriCorps carryover and new year award increases
- \$327,000 STOP Act
- \$319,000 Justice Department award to Community Programs
- \$282,000 IEEEP carryover budget
- \$130,000 CCSPP carryover
- \$100,000 Differentiated Assistance, increase to base grant (CIAS)
- \$100,000 School Health Demonstration Project
- \$96,000 Art and Music Prop 28

The following awards have not yet been budget and will be included in Second Interim

- CTE Golden State Pathways TA
- Strong Workforce – Transition 2023-24
- LCFF Equity Multiplier
- Student Support and Enrichment Block Grant

Restricted Expenditure Changes since Adopted Budget

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds received in prior years in the amount of \$2,428,000 have been brought into expenditure budgets. This includes Infant Program, A-G awards, Medi-Cal Billing, Systems of Support, etc.
- Fund Balance not intended for expenditure in 2023-24 or not yet allocated, has been left in Fund Balance in the amount of \$780,000. This includes Infant Program, Art and Music In Schools, Learning Loss Mitigation, property tax backfill for wildfires.

2024-25 and 2025-26 MYP Assumptions

Revenues

- Assumed no new grants and contracts that have not already been awarded.
- Programs scheduled to end in 2023-24, in the amount of \$1,666,004, have been removed from the revenue and expense budgets for future years.
- Estimated LCFE growth based on statutory COLA estimates from the SSC Dartboard

| | COLA |
|---------|---------------------------|
| 2022-23 | 6.56% |
| 2023-24 | 8.22% |
| 2024-25 | 3.94% 1.27% |
| 2025-26 | 3.29% 2.00% |
| 2026-27 | 3.19% |

Expenditures

- Salary schedule increases budgeted in 2024-25 at 1.75% for certificated only. Other bargaining agreements are not settled.
- Spend down of one-time categorical funding in 2023-24 of \$270,000 in staff salary and benefits will be moved back to the Unrestricted Budget.
- Classified health and welfare costs budgeted for a 10% increase each year.
- Indirect held level at 11.19%.
- PERS and STRS employer contribution rates estimated to increase:

| | PERS | SSCAL PERS Rates | STRS |
|---------|---------|---------------------|--------|
| 2016-17 | 13.888% | | 12.58% |
| 2017-18 | 15.531% | | 14.43% |
| 2018-19 | 18.062% | | 16.28% |
| 2019-20 | 19.721% | | 17.10% |
| 2020-21 | 20.700% | | 16.15% |
| 2021-22 | 22.910% | | 16.92% |
| 2022-23 | 25.370% | 25.37% | 19.10% |
| 2023-24 | 26.680% | 26.68% | 19.10% |
| 2024-25 | | 27.70% | 19.10% |
| 2025-26 | | 28.30% | 19.10% |
| 2026-27 | | 28.70% | 19.10% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) | | | | | | |
| | | 16,537.00 | (2.00%) | 16,206.00 | (2.00%) | 15,882.00 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 12,148,377.99 | (.49%) | 12,088,642.00 | 1.26% | 12,240,478.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 55,076.13 | 0.00% | 55,076.13 | 0.00% | 55,076.13 |
| 4. Other Local Revenues | 8600-8799 | 1,450,312.99 | 0.00% | 1,450,312.99 | 0.00% | 1,450,312.99 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 13,000.00 | 0.00% | 13,000.00 | 0.00% | 13,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (1,474,848.95) | 0.00% | (1,474,848.95) | 0.00% | (1,474,848.95) |
| 6. Total (Sum lines A1 thru A5c) | | 12,191,918.16 | (.49%) | 12,132,182.17 | 1.25% | 12,284,018.17 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,404,312.09 | | 1,566,078.09 |
| b. Step & Column Adjustment | | | | 19,351.00 | | 19,593.00 |
| c. Cost-of-Living Adjustment | | | | 10,073.00 | | 0.00 |
| d. Other Adjustments | | | | 132,342.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,404,312.09 | 11.52% | 1,566,078.09 | 1.25% | 1,585,671.09 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,391,274.37 | | 4,457,078.37 |
| b. Step & Column Adjustment | | | | 65,804.00 | | 66,791.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,391,274.37 | 1.50% | 4,457,078.37 | 1.50% | 4,523,869.37 |
| 3. Employee Benefits | 3000-3999 | 2,152,743.56 | 2.85% | 2,214,062.90 | 3.68% | 2,295,432.90 |
| 4. Books and Supplies | 4000-4999 | 679,663.15 | 0.00% | 679,663.15 | 0.00% | 679,663.15 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,313,682.80 | 0.00% | 3,313,682.80 | 0.00% | 3,313,682.80 |
| 6. Capital Outlay | 6000-6999 | 216,987.57 | (53.91%) | 100,000.00 | 0.00% | 100,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,449,239.50 | 5.57% | 3,641,437.50 | 2.99% | 3,750,202.50 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (4,574,849.38) | (12.13%) | (4,019,849.00) | 0.00% | (4,019,849.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 13,000.00 | 0.00% | 13,000.00 | 0.00% | 13,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 11,046,053.66 | 8.32% | 11,965,153.81 | 2.31% | 12,241,672.81 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 1,145,864.50 | | 167,028.36 | | 42,345.36 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 10,298,425.29 | | 11,444,289.79 | | 11,611,318.15 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,444,289.79 | | 11,611,318.15 | | 11,653,663.51 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 29,293.39 | | 29,293.39 | | 29,293.39 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 7,104,061.08 | | 7,104,061.08 | | 7,104,061.08 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,310,935.32 | | 4,477,963.68 | | 4,520,309.04 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 11,444,289.79 | | 11,611,318.15 | | 11,653,663.51 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,310,935.32 | | 4,477,963.68 | | 4,520,309.04 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,310,935.32 | | 4,477,963.68 | | 4,520,309.04 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Staffing funded by one-time A-G Grants and Learning Loss Mitigation will return to the Unrestricted Budget in 2024-25. | | | | | | |

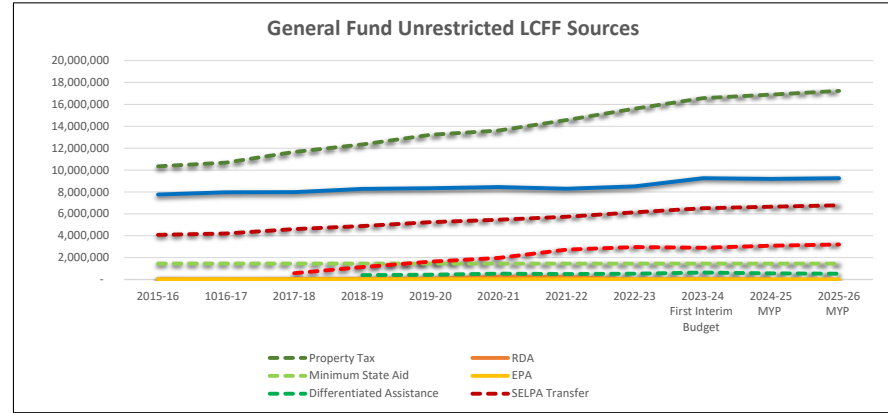
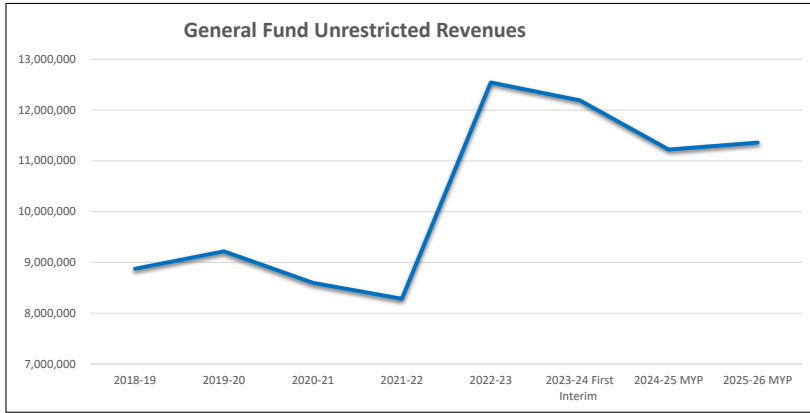
| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,088,139.29 | 0.00% | 1,088,139.29 | 0.00% | 1,088,139.29 |
| 2. Federal Revenues | 8100-8299 | 17,434,478.89 | (18.64%) | 14,184,767.00 | 0.00% | 14,184,767.00 |
| 3. Other State Revenues | 8300-8599 | 14,870,677.40 | (14.19%) | 12,760,320.40 | 0.00% | 12,760,320.40 |
| 4. Other Local Revenues | 8600-8799 | 15,675,986.68 | 0.00% | 15,675,986.68 | 0.00% | 15,675,986.68 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,474,848.95 | 0.00% | 1,474,848.95 | 0.00% | 1,474,848.95 |
| 6. Total (Sum lines A1 thru A5c) | | 50,544,131.21 | (10.60%) | 45,184,062.32 | 0.00% | 45,184,062.32 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,048,412.83 | | 3,407,061.95 |
| b. Step & Column Adjustment | | | | 49,265.00 | | 49,881.00 |
| c. Cost-of-Living Adjustment | | | | 40,620.00 | | 0.00 |
| d. Other Adjustments | | | | (731,235.88) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,048,412.83 | (15.84%) | 3,407,061.95 | 1.46% | 3,456,942.95 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,739,354.18 | | 16,220,533.18 |
| b. Step & Column Adjustment | | | | 123,245.00 | | 125,093.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (642,066.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,739,354.18 | (3.10%) | 16,220,533.18 | .77% | 16,345,626.18 |
| 3. Employee Benefits | 3000-3999 | 5,805,604.91 | 2.57% | 5,954,808.00 | 2.66% | 6,113,205.80 |
| 4. Books and Supplies | 4000-4999 | 4,718,130.29 | (7.13%) | 4,381,884.30 | 0.00% | 4,381,884.30 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 17,297,426.19 | (26.22%) | 12,762,344.69 | (8.73%) | 11,648,609.45 |
| 6. Capital Outlay | 6000-6999 | 752,882.03 | (75.78%) | 182,349.34 | 0.00% | 182,349.34 |
| 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 | 3,610,444.37 | (15.37%) | 3,055,444.30 | 0.00% | 3,055,444.30 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 52,972,254.80 | (13.23%) | 45,964,425.76 | (1.70%) | 45,184,062.32 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (2,428,123.59) | | (780,363.44) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 3,208,487.03 | | 780,363.44 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 780,363.44 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 780,363.53 | | 780,363.44 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (.09) | | (780,363.44) | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 780,363.44 | | 0.00 | | 0.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Staffing funded by one-time A-G Grants and Learning Loss Mitigation will return to the Unrestricted Budget in 2024-25. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) | | 16,537.00 | (2.00%) | 16,206.00 | (2.00%) | 15,882.00 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 13,236,517.28 | (.45%) | 13,176,781.29 | 1.15% | 13,328,617.29 |
| 2. Federal Revenues | 8100-8299 | 17,434,478.89 | (18.64%) | 14,184,767.00 | 0.00% | 14,184,767.00 |
| 3. Other State Revenues | 8300-8599 | 14,925,753.53 | (14.14%) | 12,815,396.53 | 0.00% | 12,815,396.53 |
| 4. Other Local Revenues | 8600-8799 | 17,126,299.67 | 0.00% | 17,126,299.67 | 0.00% | 17,126,299.67 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 13,000.00 | 0.00% | 13,000.00 | 0.00% | 13,000.00 |
| 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) | | 62,736,049.37 | (8.64%) | 57,316,244.49 | .26% | 57,468,080.49 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,452,724.92 | | 4,973,140.04 |
| b. Step & Column Adjustment | | | | 68,616.00 | | 69,474.00 |
| c. Cost-of-Living Adjustment | | | | 50,693.00 | | 0.00 |
| d. Other Adjustments | | | | (598,893.88) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,452,724.92 | (8.80%) | 4,973,140.04 | 1.40% | 5,042,614.04 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,130,628.55 | | 20,677,611.55 |
| b. Step & Column Adjustment | | | | 189,049.00 | | 191,884.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (642,066.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,130,628.55 | (2.14%) | 20,677,611.55 | .93% | 20,869,495.55 |
| 3. Employee Benefits | 3000-3999 | 7,958,348.47 | 2.65% | 8,168,870.90 | 2.94% | 8,408,638.70 |
| 4. Books and Supplies | 4000-4999 | 5,397,793.44 | (6.23%) | 5,061,547.45 | 0.00% | 5,061,547.45 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 20,611,108.99 | (22.00%) | 16,076,027.49 | (6.93%) | 14,962,292.25 |
| 6. Capital Outlay | 6000-6999 | 969,869.60 | (70.89%) | 282,349.34 | 0.00% | 282,349.34 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,449,239.50 | 5.57% | 3,641,437.50 | 2.99% | 3,750,202.50 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (964,405.01) | 0.00% | (964,404.70) | 0.00% | (964,404.70) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 13,000.00 | 0.00% | 13,000.00 | 0.00% | 13,000.00 |
| 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) | | 64,018,308.46 | (9.51%) | 57,929,579.57 | (.87%) | 57,425,735.13 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,282,259.09) | | (613,335.08) | | 42,345.36 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 13,506,912.32 | | 12,224,653.23 | | 11,611,318.15 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,224,653.23 | | 11,611,318.15 | | 11,653,663.51 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 29,293.39 | | 29,293.39 | | 29,293.39 |
| b. Restricted | 9740 | 780,363.53 | | 780,363.44 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

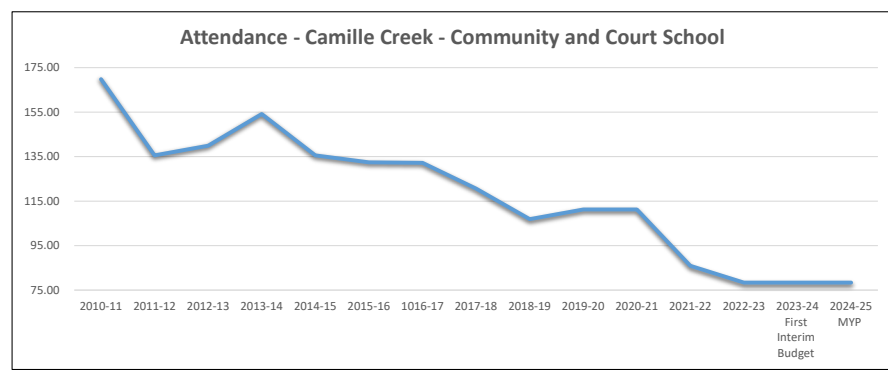
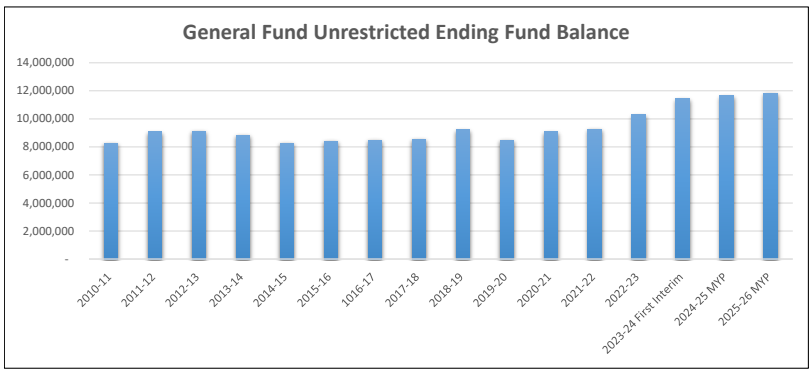
| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 7,104,061.08 | | 7,104,061.08 | | 7,104,061.08 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,310,935.32 | | 4,477,963.68 | | 4,520,309.04 |
| 2. Unassigned/Unappropriated | 9790 | (.09) | | (780,363.44) | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 12,224,653.23 | | 11,611,318.15 | | 11,653,663.51 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,310,935.32 | | 4,477,963.68 | | 4,520,309.04 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (.09) | | (780,363.44) | | 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) | | 4,310,935.23 | | 3,697,600.24 | | 4,520,309.04 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.73% | | 6.38% | | 7.87% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 6,465,800.00 | | 6,465,800.00 | | 6,465,800.00 |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | | | | | |
| | | 64,018,308.46 | | 57,929,579.57 | | 57,425,735.13 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 64,018,308.46 | | 57,929,579.57 | | 57,425,735.13 |
| 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) | | 64,018,308.46 | | 57,929,579.57 | | 57,425,735.13 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,920,549.25 | | 1,737,887.39 | | 1,722,772.05 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | 707,000.00 | | 707,000.00 | | 707,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,920,549.25 | | 1,737,887.39 | | 1,722,772.05 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Napa COE Financial Trends - Presented with the 2023-24 First Interim Budget



| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP | 2025-26 MYP |
|------------------------|-----------|-----------|-------------|-------------|-------------|------------------------------|-------------|-------------|
| LCFF Sources | 8,270,521 | 8,338,023 | 8,442,113 | 8,114,036 | 11,540,746 | 12,148,378 | 11,601,377 | 11,760,087 |
| Federal Revenue | (10,899) | 134,169 | 55,975 | - | - | - | - | - |
| State Revenue | 76,867 | 47,495 | 56,277 | 55,633 | 48,343 | 55,076 | 49,562 | 49,562 |
| Local Revenue | 1,303,877 | 1,574,127 | 976,723 | 1,157,707 | 1,360,411 | 1,450,313 | 824,459 | 824,459 |
| Transfer In | - | 11,048 | 101,572 | 10,000 | 797,677 | 13,000 | - | - |
| Contribution | (764,884) | (886,220) | (1,035,357) | (1,054,041) | (1,203,879) | (1,474,849) | (1,252,052) | (1,274,589) |
| Total Revenues | 8,875,482 | 9,218,642 | 8,597,303 | 8,283,336 | 12,543,299 | 12,191,918 | 11,223,346 | 11,359,519 |

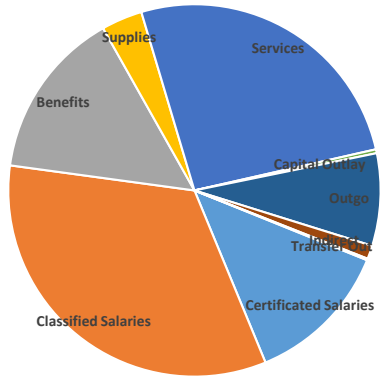
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP | 2025-26 MYP |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|------------------------------|-------------|-------------|
| Property Tax | 12,335,732 | 13,215,465 | 13,605,955 | 14,574,712 | 15,609,380 | 16,560,843 | 16,892,060 | 17,229,901 |
| RDA | 70,466 | 84,073 | 247,469 | 223,057 | - | - | - | - |
| Minimum State Aid | 1,450,300 | 1,450,300 | 1,450,300 | 1,450,300 | 1,450,300 | 1,450,300 | 1,450,300 | 1,450,300 |
| EPA | 21,854 | 20,136 | 24,302 | 17,220 | 15,674 | 18,358 | 16,558 | 15,674 |
| Differentiated Assistance | 400,000 | 433,333 | 533,333 | 500,000 | 533,333 | 633,333 | 566,667 | 533,333 |
| SELPA Transfer | (4,880,164) | (5,231,573) | (5,449,452) | (5,733,182) | (6,140,184) | (6,514,456) | (6,644,745) | (6,777,640) |
| SRAP Transfer | (1,127,667) | (1,633,711) | (1,969,794) | (2,735,627) | (2,963,933) | (2,897,311) | (3,089,509) | (3,198,274) |
| Total LCFF Sources | 8,270,521 | 8,338,023 | 8,442,113 | 8,296,480 | 8,504,570 | 9,251,067 | 9,191,331 | 9,253,294 |



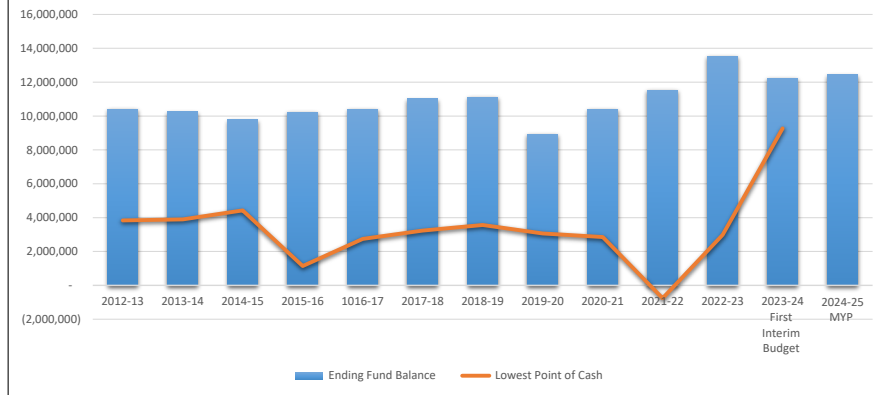
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP | 2025-26 MYP |
|-----------------------|-----------|-----------|-----------|-----------|------------|------------------------------|-------------|-------------|
| Ending Balance | 9,233,320 | 8,462,554 | 9,068,926 | 9,268,307 | 10,298,425 | 11,444,290 | 11,657,958 | 11,804,462 |

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP |
|-------------------|---------|---------|---------|---------|---------|---------|------------------------------|-------------|
| Attendance | 120.61 | 106.93 | 111.25 | 111.25 | 85.89 | 78.37 | 78.37 | 78.37 |

Combined General Fund Expenditures



General Fund - Fund Balance and Lowest Point of Cash in Treasury



| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP | 2025-26 MYP |
|------------------------------|------------|------------|------------|------------|------------|------------------------------|-------------|-------------|
| Certificated Salaries | 5,394,879 | 5,404,925 | 5,928,361 | 6,294,554 | 5,610,837 | 5,452,725 | 5,490,091 | 5,559,565 |
| Classified Salaries | 12,172,730 | 12,078,992 | 13,397,259 | 13,903,702 | 14,800,690 | 21,130,629 | 21,214,012 | 21,405,896 |
| Benefits | 6,079,534 | 5,436,122 | 5,694,339 | 6,336,606 | 6,507,980 | 7,958,348 | 8,157,175 | 8,393,600 |
| Supplies | 1,119,880 | 862,610 | 1,347,688 | 2,006,415 | 1,578,887 | 5,397,793 | 4,217,114 | 4,217,114 |
| Services | 8,021,723 | 8,323,936 | 7,753,702 | 9,307,103 | 11,551,716 | 20,611,109 | 13,483,812 | 13,263,530 |
| Capital Outlay | 337,719 | 178,602 | 995,036 | 1,734,884 | 148,712 | 969,870 | 220,000 | 220,000 |
| Outgo | 904,641 | 2,458,266 | - | 526,036 | 3,555,666 | 3,449,240 | 2,975,516 | 2,961,099 |
| Indirect | (309,320) | (441,096) | (403,354) | (473,311) | (518,256) | (964,405) | (758,612) | (758,612) |
| Transfer Out | 1,690,625 | 1,880,703 | 1,848,713 | 625,268 | 58,965 | 13,000 | - | - |
| Total Expenditures | 35,412,410 | 36,183,059 | 36,561,745 | 40,261,258 | 43,295,198 | 64,018,308 | 54,999,108 | 55,262,192 |

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 First Interim Budget | 2024-25 MYP |
|-----------------------------|------------|------------|-----------|------------|------------|------------|------------------------------|-------------|
| Ending Fund Balance | 11,016,401 | 11,115,401 | 8,934,893 | 10,412,581 | 11,534,197 | 13,506,912 | 12,224,653 | 12,438,321 |
| Lowest Point of Cash | 3,232,803 | 3,570,406 | 3,065,254 | 2,859,665 | (759,680) | 2,980,770 | 9,271,054 | - |
| Lowest Month of Cash | September | September | February | October | November | November | July | - |

NAPA COUNTY OFFICE OF EDUCATION

2023-24

First Interim Budget, General Fund

| | 2023-24 | | | 2023-24 | | |
|---------------------------------------|--------------------|--------------------|-------------------|----------------------|--------------------|--------------------|
| | Adopted Budget | | | First Interim Budget | | |
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | | | | | | |
| LCFF/Property Tax | 11,413,101 | 1,088,139 | 12,501,240 | 12,148,378 | 1,088,139 | 13,236,517 |
| Federal Revenues | - | 14,053,111 | 14,053,111 | - | 17,434,479 | 17,434,479 |
| State Revenues | 49,562 | 14,572,023 | 14,621,585 | 55,076 | 14,870,677 | 14,925,754 |
| Local Revenues | 824,459 | 14,041,933 | 14,866,392 | 1,450,313 | 15,675,987 | 17,126,300 |
| TOTAL REVENUES | 12,287,121 | 43,755,207 | 56,042,328 | 13,653,767 | 49,069,282 | 62,723,049 |
| EXPENSES | | | | | | |
| Certificated Salaries | 1,572,282 | 3,910,654 | 5,482,937 | 1,404,312 | 4,048,413 | 5,452,725 |
| Classified Salaries | 4,424,404 | 16,702,979 | 21,127,383 | 4,391,274 | 16,739,354 | 21,130,629 |
| Employee Benefits | 2,258,169 | 5,691,583 | 7,949,752 | 2,152,744 | 5,805,605 | 7,958,348 |
| Books & Supplies | 454,225 | 3,762,889 | 4,217,114 | 679,663 | 4,718,130 | 5,397,793 |
| Services & Operating Exp | 2,849,856 | 12,029,098 | 14,878,954 | 3,313,683 | 17,297,426 | 20,611,109 |
| Capital Outlay | 211,061 | 454,700 | 665,761 | 216,988 | 752,882 | 969,870 |
| Other Outgo | 3,027,156 | - | 3,027,156 | 3,449,240 | - | 3,449,240 |
| Direct/Indirect Support Costs | (3,936,728) | 3,178,115 | (758,612) | (4,574,849) | 3,610,444 | (964,405) |
| TOTAL EXPENDITURES | 10,860,426 | 45,730,018 | 56,590,444 | 11,033,054 | 52,972,255 | 64,005,308 |
| Excess/Deficiency | 1,426,696 | (1,974,811) | (548,116) | 2,620,713 | (3,902,973) | (1,282,259) |
| OTHER FINANCING SOURCES/USES | | | | | | |
| Transfers In | - | - | - | 13,000 | - | 13,000 |
| Transfers Out | - | - | - | (13,000) | - | (13,000) |
| Contributions | (1,374,849) | 1,374,849 | - | (1,474,849) | 1,474,849 | - |
| TOTAL OTHER FINANCING | (1,374,849) | 1,374,849 | - | (1,474,849) | 1,474,849 | - |
| NET INCREASE/DECREASE | 51,847 | (599,963) | (548,116) | 1,145,865 | (2,428,124) | (1,282,259) |
| FUND BALANCE | | | | | | |
| Beginning Balance | 9,684,190 | 1,627,986 | 11,312,175 | 10,298,425 | 3,208,487 | 13,506,912 |
| Adjustments | | - | - | | - | - |
| ENDING BALANCE | 9,736,037 | 1,028,023 | 10,764,060 | 11,444,290 | 780,363 | 12,224,653 |
| Components of Fund Balance | | | | | | |
| Nonspendable | 27,476 | - | 27,476 | 29,293 | - | 29,293 |
| Restricted | - | 1,028,023 | 1,028,023 | - | 780,363 | 780,363 |
| Committed | - | - | - | - | - | - |
| Assigned: <i>Counterparty Risk</i> | 7,807,323 | - | 7,807,323 | 7,104,061 | - | 7,104,061 |
| Assigned: <i>Capital Projects</i> | - | - | - | - | - | - |
| Reserve for Economic Uncertainties 3% | 1,901,238 | - | 1,901,238 | 4,310,935 | - | 4,310,935 |
| UNASSIGNED ENDING FUND BALANCE | - | - | - | - | - | - |

FUND SUMMARY BALANCE
2023-24 First Interim Budget

| | County School Service Fund Fund 01 | Children's Center Fund 12 | Cafeteria Fund 13 | Special Reserve Fund 17 | Special Reserve OPEB Fund 20 | School Facilities Fund 35 |
|---|--|---------------------------------|----------------------|-------------------------------|------------------------------------|---------------------------------|
| Revenue | \$62,723,049 | \$9,417,198 | \$1,006,041 | \$105,000 | \$15,000 | \$16,000 |
| Transfer In | \$13,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer Out | \$13,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses | \$64,005,308 | \$10,492,023 | \$1,109,674 | \$0 | \$0 | \$0 |
| | | | | | | |
| Surplus / Deficit | -\$1,282,259 | -\$1,074,825 | -\$103,633 | \$105,000 | \$15,000 | \$16,000 |
| Beginning Balance | \$13,506,912 | \$1,217,940 | \$303,633 | \$4,323,265 | \$641,402 | \$651,443 |
| Legally Restricted Balances | \$780,363 | \$27,031 | \$0 | \$0 | \$0 | \$0 |
| Nonspendable | \$29,293 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Assigned: | | | | | | |
| <i>Counterparty Risk</i> | \$7,104,062 | | | | | |
| <i>Reserve for Capital Projects</i> | | | | \$4,428,265 | | \$667,443 |
| <i>Reserve for Cashflow</i> | | \$100,000 | \$200,000 | | | |
| <i>Reserve for OPEB</i> | | | | | \$656,402 | |
| <i>Reserve for Child Development</i> | | \$16,083 | | | | |
| Reserve for Economic Uncertainty | \$4,310,935 | | | | | |
| Unassigned/Unappropriated Balances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 11,413,100.87 | 11,413,100.87 | 405,837.76 | 12,148,377.99 | 735,277.12 | 6.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 49,562.00 | 49,562.00 | 907.58 | 55,076.13 | 5,514.13 | 11.1% |
| 4) Other Local Revenue | | 8600-8799 | 824,458.60 | 824,458.60 | 395,571.42 | 1,450,312.99 | 625,854.39 | 75.9% |
| 5) TOTAL, REVENUES | | | 12,287,121.47 | 12,287,121.47 | 802,316.76 | 13,653,767.11 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,572,282.45 | 1,572,282.45 | 456,348.58 | 1,404,312.09 | 167,970.36 | 10.7% |
| 2) Classified Salaries | | 2000-2999 | 4,424,404.37 | 4,424,404.37 | 1,386,053.13 | 4,391,274.37 | 33,130.00 | 0.7% |
| 3) Employee Benefits | | 3000-3999 | 2,258,169.17 | 2,258,169.17 | 663,157.05 | 2,152,743.56 | 105,425.61 | 4.7% |
| 4) Books and Supplies | | 4000-4999 | 454,224.62 | 454,224.62 | 98,081.63 | 679,663.15 | (225,438.53) | -49.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,849,856.20 | 2,849,856.20 | 1,403,729.66 | 3,313,682.80 | (463,826.60) | -16.3% |
| 6) Capital Outlay | | 6000-6999 | 211,061.00 | 211,061.00 | 126,219.57 | 216,987.57 | (5,926.57) | -2.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,027,155.50 | 3,027,155.50 | 168,935.06 | 3,449,239.50 | (422,084.00) | -13.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,936,727.71) | (3,936,727.71) | (590,573.62) | (4,574,849.38) | 638,121.67 | -16.2% |
| 9) TOTAL, EXPENDITURES | | | 10,860,425.60 | 10,860,425.60 | 3,711,951.06 | 11,033,053.66 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,426,695.87 | 1,426,695.87 | (2,909,634.30) | 2,620,713.45 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,374,848.95) | (1,374,848.95) | 0.00 | (1,474,848.95) | (100,000.00) | 7.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,374,848.95) | (1,374,848.95) | 0.00 | (1,474,848.95) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 51,846.92 | 51,846.92 | (2,909,634.30) | 1,145,864.50 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,298,425.29 | 9,684,189.78 | | 10,298,425.29 | 614,235.51 | 6.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,298,425.29 | 9,684,189.78 | | 10,298,425.29 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,298,425.29 | 9,684,189.78 | | 10,298,425.29 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,350,272.21 | 9,736,036.70 | | 11,444,289.79 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 27,476.31 | 27,476.31 | | 29,293.39 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 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 | 7,808,016.92 | 7,807,322.84 | | 7,104,061.08 | | |
| Counterparty Risk | 0000 | 9780 | 7,807,322.84 | | | | | |
| Reserve for Counterparty Risk | 1400 | 9780 | 694.08 | | | | | |
| Counterparty Risk | 0000 | 9780 | | 7,807,322.84 | | | | |
| Reserve for Counterparty Risk | 0000 | 9780 | | | | 7,103,367.00 | | |
| Reserve for Counterparty Risk | 1400 | 9780 | | | | 694.08 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,514,778.98 | 1,901,237.55 | | 4,310,935.32 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,983,633.00 | 1,983,633.00 | 395,891.00 | 2,083,633.00 | 100,000.00 | 5.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 15,638.00 | 15,638.00 | 3,910.00 | 18,358.00 | 2,720.00 | 17.4% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 46,012.00 | 46,012.00 | 275.65 | 44,739.00 | (1,273.00) | -2.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 84.00 | 84.00 | 0.00 | 0.00 | (84.00) | -100.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,600,178.00 | 14,600,178.00 | 5,559.82 | 15,656,934.00 | 1,056,756.00 | 7.2% |
| Unsecured Roll Taxes | | 8042 | 436,874.00 | 436,874.00 | 147.09 | 526,421.00 | 89,547.00 | 20.5% |
| Prior Years' Taxes | | 8043 | 11,997.00 | 11,997.00 | 54.20 | 0.00 | (11,997.00) | -100.0% |
| Supplemental Taxes | | 8044 | 422,967.00 | 422,967.00 | 0.00 | 332,749.00 | (90,218.00) | -21.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 9,807,451.00 | 9,807,451.00 | 0.00 | 9,807,451.00 | 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% |
| Receipt from Co. Board of Sup. | | 8070 | 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 | | | 27,324,834.00 | 27,324,834.00 | 405,837.76 | 28,470,285.00 | 1,145,451.00 | 4.2% |
| 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 | (15,911,733.13) | (15,911,733.13) | 0.00 | (16,321,907.01) | (410,173.88) | 2.6% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 11,413,100.87 | 11,413,100.87 | 405,837.76 | 12,148,377.99 | 735,277.12 | 6.4% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 28,000.00 | 28,000.00 | 0.00 | 28,000.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 14,000.00 | 14,000.00 | 907.58 | 19,514.13 | 5,514.13 | 39.4% |
| Tax Relief Subventions | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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, 6680, 6685, 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 | 7,562.00 | 7,562.00 | 0.00 | 7,562.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 49,562.00 | 49,562.00 | 907.58 | 55,076.13 | 5,514.13 | 11.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 100,000.00 | 615.34 | 300,900.00 | 200,900.00 | 200.9% |
| 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 | 49,000.00 | 49,000.00 | 301,895.93 | 515,047.44 | 466,047.44 | 951.1% |
| 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 | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 486,158.60 | 486,158.60 | 93,060.15 | 445,065.55 | (41,093.05) | -8.5% |
| Tuition | | 8710 | 189,300.00 | 189,300.00 | 0.00 | 189,300.00 | 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 | | | 824,458.60 | 824,458.60 | 395,571.42 | 1,450,312.99 | 625,854.39 | 75.9% |
| TOTAL, REVENUES | | | 12,287,121.47 | 12,287,121.47 | 802,316.76 | 13,653,767.11 | 1,366,645.64 | 11.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 553,721.44 | 553,721.44 | 149,801.53 | 568,671.44 | (14,950.00) | -2.7% |
| Certificated Pupil Support Salaries | | 1200 | 58,107.28 | 58,107.28 | 15,847.44 | 58,107.28 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 960,453.73 | 960,453.73 | 290,699.61 | 777,533.37 | 182,920.36 | 19.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,572,282.45 | 1,572,282.45 | 456,348.58 | 1,404,312.09 | 167,970.36 | 10.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 215,817.73 | 215,817.73 | 45,739.54 | 208,317.73 | 7,500.00 | 3.5% |
| Classified Support Salaries | | 2200 | 90,824.12 | 90,824.12 | 31,866.72 | 99,324.12 | (8,500.00) | -9.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,127,223.02 | 3,127,223.02 | 994,660.92 | 3,113,543.02 | 13,680.00 | 0.4% |
| Clerical, Technical and Office Salaries | | 2400 | 990,539.50 | 990,539.50 | 313,785.95 | 970,089.50 | 20,450.00 | 2.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,424,404.37 | 4,424,404.37 | 1,386,053.13 | 4,391,274.37 | 33,130.00 | 0.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 245,810.64 | 245,810.64 | 70,655.50 | 227,680.85 | 18,129.79 | 7.4% |
| PERS | | 3201-3202 | 1,247,632.10 | 1,247,632.10 | 373,833.54 | 1,208,187.57 | 39,444.53 | 3.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 86,094.71 | 86,094.71 | 25,743.43 | 84,960.94 | 1,133.77 | 1.3% |
| Health and Welfare Benefits | | 3401-3402 | 372,590.25 | 372,590.25 | 90,923.09 | 323,423.57 | 49,166.68 | 13.2% |
| Unemployment Insurance | | 3501-3502 | 2,859.95 | 2,859.95 | 944.93 | 2,821.81 | 38.14 | 1.3% |
| Workers' Compensation | | 3601-3602 | 118,081.17 | 118,081.17 | 36,296.82 | 116,383.93 | 1,697.24 | 1.4% |
| OPEB, Allocated | | 3701-3702 | 126,423.96 | 126,423.96 | 46,171.93 | 131,454.26 | (5,030.30) | -4.0% |
| OPEB, Active Employees | | 3751-3752 | 54,911.41 | 54,911.41 | 16,823.73 | 54,065.65 | 845.76 | 1.5% |
| Other Employee Benefits | | 3901-3902 | 3,764.98 | 3,764.98 | 1,764.08 | 3,764.98 | 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 | | | 2,258,169.17 | 2,258,169.17 | 663,157.05 | 2,152,743.56 | 105,425.61 | 4.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 16,450.00 | 16,450.00 | 1,213.63 | 7,804.87 | 8,645.13 | 52.6% |
| Materials and Supplies | | 4300 | 305,877.62 | 305,877.62 | 71,954.48 | 510,838.12 | (204,960.50) | -67.0% |
| Noncapitalized Equipment | | 4400 | 127,897.00 | 127,897.00 | 24,913.52 | 157,020.16 | (29,123.16) | -22.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 454,224.62 | 454,224.62 | 98,081.63 | 679,663.15 | (225,438.53) | -49.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 217,650.00 | 217,650.00 | 2,202.00 | 217,650.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 186,510.00 | 186,510.00 | 77,120.36 | 236,611.89 | (50,101.89) | -26.9% |
| Dues and Memberships | | 5300 | 57,000.00 | 57,000.00 | 52,927.89 | 60,981.14 | (3,981.14) | -7.0% |
| Insurance | | 5400-5450 | 245,000.00 | 245,000.00 | 171,514.60 | 246,090.00 | (1,090.00) | -0.4% |
| Operations and Housekeeping Services | | 5500 | 204,000.00 | 204,000.00 | 44,435.18 | 209,227.07 | (5,227.07) | -2.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 130,683.00 | 130,683.00 | 27,196.10 | 132,477.63 | (1,794.63) | -1.4% |
| Transfers of Direct Costs | | 5710 | (75,061.51) | (75,061.51) | (20,466.80) | (89,988.96) | 14,927.45 | -19.9% |
| Transfers of Direct Costs - Interfund | | 5750 | (11,500.00) | (11,500.00) | (6,359.15) | (20,000.00) | 8,500.00 | -73.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,662,306.71 | 1,662,306.71 | 1,019,341.15 | 2,073,951.79 | (411,645.08) | -24.8% |
| Communications | | 5900 | 233,268.00 | 233,268.00 | 35,818.33 | 246,682.24 | (13,414.24) | -5.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,849,856.20 | 2,849,856.20 | 1,403,729.66 | 3,313,682.80 | (463,826.60) | -16.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 130,000.00 | 130,000.00 | 120,293.00 | 130,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 81,061.00 | 81,061.00 | 5,926.57 | 86,987.57 | (5,926.57) | -7.3% |
| 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 | | | 211,061.00 | 211,061.00 | 126,219.57 | 216,987.57 | (5,926.57) | -2.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 2,444,268.00 | 2,444,268.00 | 0.00 | 2,866,352.00 | (422,084.00) | -17.3% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 337,887.50 | 337,887.50 | 168,935.06 | 337,887.50 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 245,000.00 | 245,000.00 | 0.00 | 245,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,027,155.50 | 3,027,155.50 | 168,935.06 | 3,449,239.50 | (422,084.00) | -13.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,178,115.26) | (3,178,115.26) | (484,000.78) | (3,610,444.37) | 432,329.11 | -13.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | (758,612.45) | (758,612.45) | (106,572.84) | (964,405.01) | 205,792.56 | -27.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (3,936,727.71) | (3,936,727.71) | (590,573.62) | (4,574,849.38) | 638,121.67 | -16.2% |
| TOTAL, EXPENDITURES | | | 10,860,425.60 | 10,860,425.60 | 3,711,951.06 | 11,033,053.66 | (172,628.06) | -1.6% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 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 | 13,000.00 | 13,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |

| 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 Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,374,848.95) | (1,374,848.95) | 0.00 | (1,474,848.95) | (100,000.00) | 7.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,374,848.95) | (1,374,848.95) | 0.00 | (1,474,848.95) | (100,000.00) | 7.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,374,848.95) | (1,374,848.95) | 0.00 | (1,474,848.95) | (100,000.00) | 7.3% |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,088,139.29 | 1,088,139.29 | 0.00 | 1,088,139.29 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 14,053,110.65 | 14,053,110.65 | 1,017,200.17 | 17,434,478.89 | 3,381,368.24 | 24.1% |
| 3) Other State Revenue | | 8300-8599 | 14,572,023.43 | 14,572,023.43 | 3,897,847.50 | 14,870,677.40 | 298,653.97 | 2.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,041,933.14 | 14,041,933.14 | 3,041,744.21 | 15,675,986.68 | 1,634,053.54 | 11.6% |
| 5) TOTAL, REVENUES | | | 43,755,206.51 | 43,755,206.51 | 7,956,791.88 | 49,069,282.26 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,910,654.37 | 3,910,654.37 | 1,074,897.15 | 4,048,412.83 | (137,758.46) | -3.5% |
| 2) Classified Salaries | | 2000-2999 | 16,702,978.67 | 16,702,978.67 | 3,673,580.68 | 16,739,354.18 | (36,375.51) | -0.2% |
| 3) Employee Benefits | | 3000-3999 | 5,691,582.59 | 5,691,582.59 | 1,229,995.19 | 5,805,604.91 | (114,022.32) | -2.0% |
| 4) Books and Supplies | | 4000-4999 | 3,762,889.37 | 3,762,889.37 | 497,776.17 | 4,718,130.29 | (955,240.92) | -25.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,029,097.72 | 12,029,097.72 | 1,629,830.93 | 17,297,426.19 | (5,268,328.47) | -43.8% |
| 6) Capital Outlay | | 6000-6999 | 454,700.00 | 454,700.00 | 36,445.10 | 752,882.03 | (298,182.03) | -65.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 3,178,115.26 | 3,178,115.26 | 484,000.78 | 3,610,444.37 | (432,329.11) | -13.6% |
| 9) TOTAL, EXPENDITURES | | | 45,730,017.98 | 45,730,017.98 | 8,626,526.00 | 52,972,254.80 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,974,811.47) | (1,974,811.47) | (669,734.12) | (3,902,972.54) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 1,374,848.95 | 1,374,848.95 | 0.00 | 1,474,848.95 | 100,000.00 | 7.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,374,848.95 | 1,374,848.95 | 0.00 | 1,474,848.95 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (599,962.52) | (599,962.52) | (669,734.12) | (2,428,123.59) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,208,487.03 | 1,627,985.60 | | 3,208,487.03 | 1,580,501.43 | 97.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,208,487.03 | 1,627,985.60 | | 3,208,487.03 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,208,487.03 | 1,627,985.60 | | 3,208,487.03 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,608,524.51 | 1,028,023.08 | | 780,363.44 | | |
| 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 | 2,908,524.51 | 1,028,023.08 | | 780,363.53 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (300,000.00) | 0.00 | | (.09) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 1,088,139.29 | 1,088,139.29 | 0.00 | 1,088,139.29 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,088,139.29 | 1,088,139.29 | 0.00 | 1,088,139.29 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 3,786,132.48 | 3,786,132.48 | 22,203.33 | 3,773,210.17 | (12,922.31) | -0.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 42,854.00 | 42,854.00 | 0.00 | 39,807.00 | (3,047.00) | -7.1% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 215,133.00 | 215,133.00 | 44,443.65 | 257,094.65 | 41,961.65 | 19.5% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 2,571,928.50 | 2,571,928.50 | 54,442.42 | 4,127,860.37 | 1,555,931.87 | 60.5% |
| Career and Technical Education | 3500-3599 | 8290 | 144,016.00 | 144,016.00 | 0.00 | 144,016.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 7,293,046.67 | 7,293,046.67 | 896,110.77 | 9,092,490.70 | 1,799,444.03 | 24.7% |
| TOTAL, FEDERAL REVENUE | | | 14,053,110.65 | 14,053,110.65 | 1,017,200.17 | 17,434,478.89 | 3,381,368.24 | 24.1% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 1,631,979.24 | 1,631,979.24 | 303,464.00 | 1,631,979.24 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,226.00 | 5,226.00 | 0.00 | 7,758.63 | 2,532.63 | 48.5% |
| 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 | 2,357,196.37 | 2,357,196.37 | 0.00 | 2,423,568.21 | 66,371.84 | 2.8% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,699,229.00 | 1,699,229.00 | 1,405,216.02 | 1,649,695.02 | (49,533.98) | -2.9% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 267,343.00 | 267,343.00 | 0.00 | 267,343.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 8,611,049.82 | 8,611,049.82 | 2,189,167.48 | 8,890,333.30 | 279,283.48 | 3.2% |
| TOTAL, OTHER STATE REVENUE | | | 14,572,023.43 | 14,572,023.43 | 3,897,847.50 | 14,870,677.40 | 298,653.97 | 2.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 3,917,780.55 | 3,917,780.55 | 159,345.94 | 4,779,221.04 | 861,440.49 | 22.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 2,538,959.55 | 2,538,959.55 | 542,619.34 | 2,521,163.66 | (17,795.89) | -0.7% |
| 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 | 7,585,193.04 | 7,585,193.04 | 2,339,778.93 | 8,375,601.98 | 790,408.94 | 10.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From County Offices | 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 | | | 14,041,933.14 | 14,041,933.14 | 3,041,744.21 | 15,675,986.68 | 1,634,053.54 | 11.6% |
| TOTAL, REVENUES | | | 43,755,206.51 | 43,755,206.51 | 7,956,791.88 | 49,069,282.26 | 5,314,075.75 | 12.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,958,164.19 | 1,958,164.19 | 516,812.20 | 2,092,462.34 | (134,298.15) | -6.9% |
| Certificated Pupil Support Salaries | | 1200 | 332,977.74 | 332,977.74 | 93,518.86 | 346,919.78 | (13,942.04) | -4.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,619,512.44 | 1,619,512.44 | 464,566.09 | 1,609,030.71 | 10,481.73 | 0.6% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,910,654.37 | 3,910,654.37 | 1,074,897.15 | 4,048,412.83 | (137,758.46) | -3.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,270,087.58 | 9,270,087.58 | 1,319,098.70 | 8,221,556.88 | 1,048,530.70 | 11.3% |
| Classified Support Salaries | | 2200 | 687,287.86 | 687,287.86 | 199,389.06 | 652,824.76 | 34,463.10 | 5.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 6,240,403.93 | 6,240,403.93 | 2,028,384.88 | 7,258,212.95 | (1,017,809.02) | -16.3% |
| Clerical, Technical and Office Salaries | | 2400 | 505,199.30 | 505,199.30 | 126,708.04 | 606,759.59 | (101,560.29) | -20.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 16,702,978.67 | 16,702,978.67 | 3,673,580.68 | 16,739,354.18 | (36,375.51) | -0.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,439,590.48 | 1,439,590.48 | 191,448.39 | 1,321,037.68 | 118,552.80 | 8.2% |
| PERS | | 3201-3202 | 2,208,557.05 | 2,208,557.05 | 698,683.46 | 2,592,924.49 | (384,367.44) | -17.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 696,174.97 | 696,174.97 | 88,586.93 | 599,887.02 | 96,287.95 | 13.8% |
| Health and Welfare Benefits | | 3401-3402 | 643,199.47 | 643,199.47 | 109,451.80 | 545,383.66 | 97,815.81 | 15.2% |
| Unemployment Insurance | | 3501-3502 | 9,103.32 | 9,103.32 | 656.23 | 15,065.83 | (5,962.51) | -65.5% |
| Workers' Compensation | | 3601-3602 | 404,364.73 | 404,364.73 | 93,321.36 | 424,975.87 | (20,611.14) | -5.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 168,638.16 | 168,638.16 | 39,159.78 | 180,775.95 | (12,137.79) | -7.2% |
| Other Employee Benefits | | 3901-3902 | 121,954.41 | 121,954.41 | 8,687.24 | 125,554.41 | (3,600.00) | -3.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,691,582.59 | 5,691,582.59 | 1,229,995.19 | 5,805,604.91 | (114,022.32) | -2.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 3,400.00 | (3,400.00) | New |
| Books and Other Reference Materials | | 4200 | 7,300.00 | 7,300.00 | 12,884.28 | 129,441.46 | (122,141.46) | -1,673.2% |
| Materials and Supplies | | 4300 | 2,764,346.96 | 2,764,346.96 | 204,144.58 | 3,340,280.80 | (575,933.84) | -20.8% |
| Noncapitalized Equipment | | 4400 | 942,644.05 | 942,644.05 | 252,823.70 | 1,133,520.88 | (190,876.83) | -20.2% |
| Food | | 4700 | 48,598.36 | 48,598.36 | 27,923.61 | 111,487.15 | (62,888.79) | -129.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,762,889.37 | 3,762,889.37 | 497,776.17 | 4,718,130.29 | (955,240.92) | -25.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 4,972,042.74 | 4,972,042.74 | 488,525.70 | 8,579,323.89 | (3,607,281.15) | -72.6% |
| Travel and Conferences | | 5200 | 896,634.15 | 896,634.15 | 119,756.42 | 872,005.68 | 24,628.47 | 2.7% |
| Dues and Memberships | | 5300 | 5,800.00 | 5,800.00 | 7,220.19 | 7,030.00 | (1,230.00) | -21.2% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 20,600.00 | 20,600.00 | 4,024.03 | 23,711.35 | (3,111.35) | -15.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 301,264.09 | 301,264.09 | 68,777.97 | 275,701.62 | 25,562.47 | 8.5% |
| Transfers of Direct Costs | | 5710 | 75,061.51 | 75,061.51 | 20,466.80 | 89,988.96 | (14,927.45) | -19.9% |
| 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 | 5,459,337.13 | 5,459,337.13 | 911,963.54 | 7,166,175.18 | (1,706,838.05) | -31.3% |
| Communications | | 5900 | 298,358.10 | 298,358.10 | 9,096.28 | 283,489.51 | 14,868.59 | 5.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,029,097.72 | 12,029,097.72 | 1,629,830.93 | 17,297,426.19 | (5,268,328.47) | -43.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 250,000.00 | (250,000.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 334,700.00 | 334,700.00 | 0.00 | 320,532.69 | 14,167.31 | 4.2% |
| 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 | 120,000.00 | 120,000.00 | 36,445.10 | 182,349.34 | (62,349.34) | -52.0% |
| 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 | | | 454,700.00 | 454,700.00 | 36,445.10 | 752,882.03 | (298,182.03) | -65.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service | | | | | | | | |
| 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 | 3,178,115.26 | 3,178,115.26 | 484,000.78 | 3,610,444.37 | (432,329.11) | -13.6% |
| 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 | | | 3,178,115.26 | 3,178,115.26 | 484,000.78 | 3,610,444.37 | (432,329.11) | -13.6% |
| TOTAL, EXPENDITURES | | | 45,730,017.98 | 45,730,017.98 | 8,626,526.00 | 52,972,254.80 | (7,242,236.82) | -15.8% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 1,374,848.95 | 1,374,848.95 | 0.00 | 1,474,848.95 | 100,000.00 | 7.3% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,374,848.95 | 1,374,848.95 | 0.00 | 1,474,848.95 | 100,000.00 | 7.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,374,848.95 | 1,374,848.95 | 0.00 | 1,474,848.95 | (100,000.00) | -7.3% |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 12,501,240.16 | 12,501,240.16 | 405,837.76 | 13,236,517.28 | 735,277.12 | 5.9% |
| 2) Federal Revenue | | 8100-8299 | 14,053,110.65 | 14,053,110.65 | 1,017,200.17 | 17,434,478.89 | 3,381,368.24 | 24.1% |
| 3) Other State Revenue | | 8300-8599 | 14,621,585.43 | 14,621,585.43 | 3,898,755.08 | 14,925,753.53 | 304,168.10 | 2.1% |
| 4) Other Local Revenue | | 8600-8799 | 14,866,391.74 | 14,866,391.74 | 3,437,315.63 | 17,126,299.67 | 2,259,907.93 | 15.2% |
| 5) TOTAL, REVENUES | | | 56,042,327.98 | 56,042,327.98 | 8,759,108.64 | 62,723,049.37 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,482,936.82 | 5,482,936.82 | 1,531,245.73 | 5,452,724.92 | 30,211.90 | 0.6% |
| 2) Classified Salaries | | 2000-2999 | 21,127,383.04 | 21,127,383.04 | 5,059,633.81 | 21,130,628.55 | (3,245.51) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 7,949,751.76 | 7,949,751.76 | 1,893,152.24 | 7,958,348.47 | (8,596.71) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 4,217,113.99 | 4,217,113.99 | 595,857.80 | 5,397,793.44 | (1,180,679.45) | -28.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,878,953.92 | 14,878,953.92 | 3,033,560.59 | 20,611,108.99 | (5,732,155.07) | -38.5% |
| 6) Capital Outlay | | 6000-6999 | 665,761.00 | 665,761.00 | 162,664.67 | 969,869.60 | (304,108.60) | -45.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,027,155.50 | 3,027,155.50 | 168,935.06 | 3,449,239.50 | (422,084.00) | -13.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (758,612.45) | (758,612.45) | (106,572.84) | (964,405.01) | 205,792.56 | -27.1% |
| 9) TOTAL, EXPENDITURES | | | 56,590,443.58 | 56,590,443.58 | 12,338,477.06 | 64,005,308.46 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (548,115.60) | (548,115.60) | (3,579,368.42) | (1,282,259.09) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (548,115.60) | (548,115.60) | (3,579,368.42) | (1,282,259.09) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,506,912.32 | 11,312,175.38 | | 13,506,912.32 | 2,194,736.94 | 19.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,506,912.32 | 11,312,175.38 | | 13,506,912.32 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,506,912.32 | 11,312,175.38 | | 13,506,912.32 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,958,796.72 | 10,764,059.78 | | 12,224,653.23 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 27,476.31 | 27,476.31 | | 29,293.39 | | |
| 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 | | |

| 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) Restricted | | 9740 | 2,908,524.51 | 1,028,023.08 | | 780,363.53 | | |
| 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 | 7,808,016.92 | 7,807,322.84 | | 7,104,061.08 | | |
| Counterparty Risk | 0000 | 9780 | 7,807,322.84 | | | | | |
| Reserve for Counterparty Risk | 1400 | 9780 | 694.08 | | | | | |
| Counterparty Risk | 0000 | 9780 | | 7,807,322.84 | | | | |
| Reserve for Counterparty Risk | 0000 | 9780 | | | | 7,103,367.00 | | |
| Reserve for Counterparty Risk | 1400 | 9780 | | | | 694.08 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,514,778.98 | 1,901,237.55 | | 4,310,935.32 | | |
| Unassigned/Unappropriated Amount | | 9790 | (300,000.00) | 0.00 | | (.09) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,983,633.00 | 1,983,633.00 | 395,891.00 | 2,083,633.00 | 100,000.00 | 5.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 15,638.00 | 15,638.00 | 3,910.00 | 18,358.00 | 2,720.00 | 17.4% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 46,012.00 | 46,012.00 | 275.65 | 44,739.00 | (1,273.00) | -2.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 84.00 | 84.00 | 0.00 | 0.00 | (84.00) | -100.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,600,178.00 | 14,600,178.00 | 5,559.82 | 15,656,934.00 | 1,056,756.00 | 7.2% |
| Unsecured Roll Taxes | | 8042 | 436,874.00 | 436,874.00 | 147.09 | 526,421.00 | 89,547.00 | 20.5% |
| Prior Years' Taxes | | 8043 | 11,997.00 | 11,997.00 | 54.20 | 0.00 | (11,997.00) | -100.0% |
| Supplemental Taxes | | 8044 | 422,967.00 | 422,967.00 | 0.00 | 332,749.00 | (90,218.00) | -21.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 9,807,451.00 | 9,807,451.00 | 0.00 | 9,807,451.00 | 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% |
| Receipt from Co. Board of Sup. | | 8070 | 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 | | | 27,324,834.00 | 27,324,834.00 | 405,837.76 | 28,470,285.00 | 1,145,451.00 | 4.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (14,823,593.84) | (14,823,593.84) | 0.00 | (15,233,767.72) | (410,173.88) | 2.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 12,501,240.16 | 12,501,240.16 | 405,837.76 | 13,236,517.28 | 735,277.12 | 5.9% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 3,786,132.48 | 3,786,132.48 | 22,203.33 | 3,773,210.17 | (12,922.31) | -0.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 42,854.00 | 42,854.00 | 0.00 | 39,807.00 | (3,047.00) | -7.1% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 215,133.00 | 215,133.00 | 44,443.65 | 257,094.65 | 41,961.65 | 19.5% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 2,571,928.50 | 2,571,928.50 | 54,442.42 | 4,127,860.37 | 1,555,931.87 | 60.5% |
| Career and Technical Education | 3500-3599 | 8290 | 144,016.00 | 144,016.00 | 0.00 | 144,016.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 7,293,046.67 | 7,293,046.67 | 896,110.77 | 9,092,490.70 | 1,799,444.03 | 24.7% |
| TOTAL, FEDERAL REVENUE | | | 14,053,110.65 | 14,053,110.65 | 1,017,200.17 | 17,434,478.89 | 3,381,368.24 | 24.1% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 1,631,979.24 | 1,631,979.24 | 303,464.00 | 1,631,979.24 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 28,000.00 | 28,000.00 | 0.00 | 28,000.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 19,226.00 | 19,226.00 | 907.58 | 27,272.76 | 8,046.76 | 41.9% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |

| 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) |
|---|------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 2,357,196.37 | 2,357,196.37 | 0.00 | 2,423,568.21 | 66,371.84 | 2.8% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,699,229.00 | 1,699,229.00 | 1,405,216.02 | 1,649,695.02 | (49,533.98) | -2.9% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 267,343.00 | 267,343.00 | 0.00 | 267,343.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 8,618,611.82 | 8,618,611.82 | 2,189,167.48 | 8,897,895.30 | 279,283.48 | 3.2% |
| TOTAL, OTHER STATE REVENUE | | | 14,621,585.43 | 14,621,585.43 | 3,898,755.08 | 14,925,753.53 | 304,168.10 | 2.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 100,000.00 | 615.34 | 300,900.00 | 200,900.00 | 200.9% |
| 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 | 3,966,780.55 | 3,966,780.55 | 461,241.87 | 5,294,268.48 | 1,327,487.93 | 33.5% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 2,538,959.55 | 2,538,959.55 | 542,619.34 | 2,521,163.66 | (17,795.89) | -0.7% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 8,071,351.64 | 8,071,351.64 | 2,432,839.08 | 8,820,667.53 | 749,315.89 | 9.3% |
| Tuition | | 8710 | 189,300.00 | 189,300.00 | 0.00 | 189,300.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,866,391.74 | 14,866,391.74 | 3,437,315.63 | 17,126,299.67 | 2,259,907.93 | 15.2% |
| TOTAL, REVENUES | | | 56,042,327.98 | 56,042,327.98 | 8,759,108.64 | 62,723,049.37 | 6,680,721.39 | 11.9% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,511,885.63 | 2,511,885.63 | 666,613.73 | 2,661,133.78 | (149,248.15) | -5.9% |
| Certificated Pupil Support Salaries | | 1200 | 391,085.02 | 391,085.02 | 109,366.30 | 405,027.06 | (13,942.04) | -3.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,579,966.17 | 2,579,966.17 | 755,265.70 | 2,386,564.08 | 193,402.09 | 7.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,482,936.82 | 5,482,936.82 | 1,531,245.73 | 5,452,724.92 | 30,211.90 | 0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,485,905.31 | 9,485,905.31 | 1,364,838.24 | 8,429,874.61 | 1,056,030.70 | 11.1% |
| Classified Support Salaries | | 2200 | 778,111.98 | 778,111.98 | 231,255.78 | 752,148.88 | 25,963.10 | 3.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 9,367,626.95 | 9,367,626.95 | 3,023,045.80 | 10,371,755.97 | (1,004,129.02) | -10.7% |
| Clerical, Technical and Office Salaries | | 2400 | 1,495,738.80 | 1,495,738.80 | 440,493.99 | 1,576,849.09 | (81,110.29) | -5.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 21,127,383.04 | 21,127,383.04 | 5,059,633.81 | 21,130,628.55 | (3,245.51) | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,685,401.12 | 1,685,401.12 | 262,103.89 | 1,548,718.53 | 136,682.59 | 8.1% |
| PERS | | 3201-3202 | 3,456,189.15 | 3,456,189.15 | 1,072,517.00 | 3,801,112.06 | (344,922.91) | -10.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 782,269.68 | 782,269.68 | 114,330.36 | 684,847.96 | 97,421.72 | 12.5% |
| Health and Welfare Benefits | | 3401-3402 | 1,015,789.72 | 1,015,789.72 | 200,374.89 | 868,807.23 | 146,982.49 | 14.5% |
| Unemployment Insurance | | 3501-3502 | 11,963.27 | 11,963.27 | 1,601.16 | 17,887.64 | (5,924.37) | -49.5% |
| Workers' Compensation | | 3601-3602 | 522,445.90 | 522,445.90 | 129,618.18 | 541,359.80 | (18,913.90) | -3.6% |
| OPEB, Allocated | | 3701-3702 | 126,423.96 | 126,423.96 | 46,171.93 | 131,454.26 | (5,030.30) | -4.0% |
| OPEB, Active Employees | | 3751-3752 | 223,549.57 | 223,549.57 | 55,983.51 | 234,841.60 | (11,292.03) | -5.1% |
| Other Employee Benefits | | 3901-3902 | 125,719.39 | 125,719.39 | 10,451.32 | 129,319.39 | (3,600.00) | -2.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,949,751.76 | 7,949,751.76 | 1,893,152.24 | 7,958,348.47 | (8,596.71) | -0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,000.00 | 4,000.00 | 0.00 | 7,400.00 | (3,400.00) | -85.0% |
| Books and Other Reference Materials | | 4200 | 23,750.00 | 23,750.00 | 14,097.91 | 137,246.33 | (113,496.33) | -477.9% |
| Materials and Supplies | | 4300 | 3,070,224.58 | 3,070,224.58 | 276,099.06 | 3,851,118.92 | (780,894.34) | -25.4% |
| Noncapitalized Equipment | | 4400 | 1,070,541.05 | 1,070,541.05 | 277,737.22 | 1,290,541.04 | (219,999.99) | -20.6% |
| Food | | 4700 | 48,598.36 | 48,598.36 | 27,923.61 | 111,487.15 | (62,888.79) | -129.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,217,113.99 | 4,217,113.99 | 595,857.80 | 5,397,793.44 | (1,180,679.45) | -28.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 5,189,692.74 | 5,189,692.74 | 490,727.70 | 8,796,973.89 | (3,607,281.15) | -69.5% |
| Travel and Conferences | | 5200 | 1,083,144.15 | 1,083,144.15 | 196,876.78 | 1,108,617.57 | (25,473.42) | -2.4% |
| Dues and Memberships | | 5300 | 62,800.00 | 62,800.00 | 60,148.08 | 68,011.14 | (5,211.14) | -8.3% |
| Insurance | | 5400-5450 | 245,000.00 | 245,000.00 | 171,514.60 | 246,090.00 | (1,090.00) | -0.4% |
| Operations and Housekeeping Services | | 5500 | 224,600.00 | 224,600.00 | 48,459.21 | 232,938.42 | (8,338.42) | -3.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 431,947.09 | 431,947.09 | 95,974.07 | 408,179.25 | 23,767.84 | 5.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (11,500.00) | (11,500.00) | (6,359.15) | (20,000.00) | 8,500.00 | -73.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,121,643.84 | 7,121,643.84 | 1,931,304.69 | 9,240,126.97 | (2,118,483.13) | -29.7% |
| Communications | | 5900 | 531,626.10 | 531,626.10 | 44,914.61 | 530,171.75 | 1,454.35 | 0.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,878,953.92 | 14,878,953.92 | 3,033,560.59 | 20,611,108.99 | (5,732,155.07) | -38.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 250,000.00 | (250,000.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 464,700.00 | 464,700.00 | 120,293.00 | 450,532.69 | 14,167.31 | 3.0% |
| 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 | 201,061.00 | 201,061.00 | 42,371.67 | 269,336.91 | (68,275.91) | -34.0% |
| 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 | | | 665,761.00 | 665,761.00 | 162,664.67 | 969,869.60 | (304,108.60) | -45.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 2,444,268.00 | 2,444,268.00 | 0.00 | 2,866,352.00 | (422,084.00) | -17.3% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 337,887.50 | 337,887.50 | 168,935.06 | 337,887.50 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 245,000.00 | 245,000.00 | 0.00 | 245,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,027,155.50 | 3,027,155.50 | 168,935.06 | 3,449,239.50 | (422,084.00) | -13.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (758,612.45) | (758,612.45) | (106,572.84) | (964,405.01) | 205,792.56 | -27.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (758,612.45) | (758,612.45) | (106,572.84) | (964,405.01) | 205,792.56 | -27.1% |
| TOTAL, EXPENDITURES | | | 56,590,443.58 | 56,590,443.58 | 12,338,477.06 | 64,005,308.46 | (7,414,864.88) | -13.1% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 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 | 13,000.00 | 13,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 13,000.00 | (13,000.00) | New |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |

| 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 Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|--|-----------------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 228,860.39 |
| 6500 | Special Education | 248,982.71 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 96,382.00 |
| 7435 | Learning Recovery Emergency Block Grant | 31,570.43 |
| 9010 | Other Restricted Local | 174,568.00 |
| Total, Restricted Balance | | 780,363.53 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,418,179.00 | 4,418,179.00 | 0.00 | 4,418,179.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,047,621.00 | 2,047,621.00 | 190,711.00 | 2,047,621.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | 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 | | | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Pass-Through Revenues From Federal Sources | | 8287 | 4,418,179.00 | 4,418,179.00 | 0.00 | 4,418,179.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,418,179.00 | 4,418,179.00 | 0.00 | 4,418,179.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 673,143.00 | 673,143.00 | 190,711.00 | 673,143.00 | 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% |
| Pass-Through Revenues from State Sources | | 8587 | 1,374,478.00 | 1,374,478.00 | 0.00 | 1,374,478.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,047,621.00 | 2,047,621.00 | 190,711.00 | 2,047,621.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 5,792,657.00 | 5,792,657.00 | 0.00 | 5,792,657.00 | 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 | 673,143.00 | 673,143.00 | 190,711.00 | 673,143.00 | 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% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,465,800.00 | 6,465,800.00 | 190,711.00 | 6,465,800.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 270,961.60 | 270,961.60 | 28,265.00 | 1,154,061.60 | 883,100.00 | 325.9% |
| 3) Other State Revenue | | 8300-8599 | 6,270,131.40 | 6,270,131.40 | 3,171,770.82 | 6,725,613.02 | 455,481.62 | 7.3% |
| 4) Other Local Revenue | | 8600-8799 | 1,470,769.34 | 1,470,769.34 | 56,352.58 | 1,537,522.99 | 66,753.65 | 4.5% |
| 5) TOTAL, REVENUES | | | 8,011,862.34 | 8,011,862.34 | 3,256,388.40 | 9,417,197.61 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,104,334.93 | 2,104,334.93 | 491,466.06 | 2,083,160.32 | 21,174.61 | 1.0% |
| 2) Classified Salaries | | 2000-2999 | 1,834,522.50 | 1,834,522.50 | 492,215.12 | 1,969,490.13 | (134,967.63) | -7.4% |
| 3) Employee Benefits | | 3000-3999 | 1,675,637.58 | 1,675,637.58 | 363,032.73 | 1,748,058.71 | (72,421.13) | -4.3% |
| 4) Books and Supplies | | 4000-4999 | 446,426.56 | 446,426.56 | 65,150.82 | 2,569,169.05 | (2,122,742.49) | -475.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,358,069.58 | 1,358,069.58 | 90,462.72 | 1,173,958.67 | 184,110.91 | 13.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 21,857.43 | 21,857.43 | (21,857.43) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 715,302.25 | 715,302.25 | 106,572.84 | 926,328.51 | (211,026.26) | -29.5% |
| 9) TOTAL, EXPENDITURES | | | 8,134,293.40 | 8,134,293.40 | 1,630,757.72 | 10,492,022.82 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (122,431.06) | (122,431.06) | 1,625,630.68 | (1,074,825.21) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (122,431.06) | (122,431.06) | 1,625,630.68 | (1,074,825.21) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,217,940.11 | 222,431.06 | | 1,217,940.11 | 995,509.05 | 447.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,217,940.11 | 222,431.06 | | 1,217,940.11 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,217,940.11 | 222,431.06 | | 1,217,940.11 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,095,509.05 | 100,000.00 | | 143,114.90 | | |
| 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 | 989,425.61 | 0.00 | | 27,031.46 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 106,083.44 | 100,000.00 | | 116,083.44 | | |
| Reserve for Cashflow | 0000 | 9780 | | 100,000.00 | | | | |
| Reserve for Child Development | 0000 | 9780 | 6,083.44 | | | | | |
| Reserve for Cashflow | 0000 | 9780 | 100,000.00 | | | | | |
| Reserve for Child Development | 0000 | 9780 | | | | 16,083.44 | | |
| Reserve for Cashflow | 0000 | 9780 | | | | 100,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 128,550.00 | 128,550.00 | 0.00 | 128,550.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 142,411.60 | 142,411.60 | 28,265.00 | 1,025,511.60 | 883,100.00 | 620.1% |
| TOTAL, FEDERAL REVENUE | | | 270,961.60 | 270,961.60 | 28,265.00 | 1,154,061.60 | 883,100.00 | 325.9% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 3,300.00 | 3,300.00 | 0.00 | 3,300.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 5,486,151.00 | 5,486,151.00 | 1,914,037.00 | 4,603,051.00 | (883,100.00) | -16.1% |
| All Other State Revenue | All Other | 8590 | 780,680.40 | 780,680.40 | 1,257,733.82 | 2,119,262.02 | 1,338,581.62 | 171.5% |
| TOTAL, OTHER STATE REVENUE | | | 6,270,131.40 | 6,270,131.40 | 3,171,770.82 | 6,725,613.02 | 455,481.62 | 7.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,000.00 | 1,000.00 | 0.00 | 16,083.44 | 15,083.44 | 1,508.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 318,227.25 | 318,227.25 | 56,352.58 | 192,038.51 | (126,188.74) | -39.7% |
| Interagency Services | | 8677 | 1,150,627.80 | 1,150,627.80 | 0.00 | 1,329,401.04 | 178,773.24 | 15.5% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 914.29 | 914.29 | 0.00 | 0.00 | (914.29) | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,470,769.34 | 1,470,769.34 | 56,352.58 | 1,537,522.99 | 66,753.65 | 4.5% |
| TOTAL, REVENUES | | | 8,011,862.34 | 8,011,862.34 | 3,256,388.40 | 9,417,197.61 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,991,707.01 | 1,991,707.01 | 471,989.74 | 1,973,345.90 | 18,361.11 | 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 | 112,627.92 | 112,627.92 | 19,476.32 | 109,814.42 | 2,813.50 | 2.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,104,334.93 | 2,104,334.93 | 491,466.06 | 2,083,160.32 | 21,174.61 | 1.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,183,899.86 | 1,183,899.86 | 251,478.15 | 1,238,726.40 | (54,826.54) | -4.6% |
| Classified Support Salaries | | 2200 | 263,119.97 | 263,119.97 | 88,610.78 | 266,640.38 | (3,520.41) | -1.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 326,765.63 | 326,765.63 | 130,630.51 | 401,136.31 | (74,370.68) | -22.8% |
| Clerical, Technical and Office Salaries | | 2400 | 60,737.04 | 60,737.04 | 21,495.68 | 62,987.04 | (2,250.00) | -3.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,834,522.50 | 1,834,522.50 | 492,215.12 | 1,969,490.13 | (134,967.63) | -7.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 407,516.29 | 407,516.29 | 53,121.77 | 414,913.81 | (7,397.52) | -1.8% |
| PERS | | 3201-3202 | 657,655.26 | 657,655.26 | 175,391.33 | 711,452.25 | (53,796.99) | -8.2% |
| OASDI/Medicare/Alternative Health and Welfare Benefits | | 3301-3302 | 61,647.26 | 61,647.26 | 15,058.55 | 63,482.34 | (1,835.08) | -3.0% |
| Unemployment Insurance | | 3401-3402 | 382,628.84 | 382,628.84 | 75,546.68 | 388,112.71 | (5,483.87) | -1.4% |
| Workers' Compensation | | 3501-3502 | 1,930.61 | 1,930.61 | 399.47 | 2,224.81 | (294.20) | -15.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 36,360.40 | 36,360.40 | 9,128.41 | 37,348.76 | (988.36) | -2.7% |
| Other Employee Benefits | | 3901-3902 | 50,534.90 | 50,534.90 | 14,995.16 | 50,734.90 | (200.00) | -0.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,675,637.58 | 1,675,637.58 | 363,032.73 | 1,748,058.71 | (72,421.13) | -4.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 287,423.01 | 287,423.01 | 25,874.53 | 2,373,665.50 | (2,086,242.49) | -725.8% |
| Noncapitalized Equipment | | 4400 | 38,306.05 | 38,306.05 | 12,986.44 | 74,806.05 | (36,500.00) | -95.3% |
| Food | | 4700 | 120,697.50 | 120,697.50 | 26,289.85 | 120,697.50 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 446,426.56 | 446,426.56 | 65,150.82 | 2,569,169.05 | (2,122,742.49) | -475.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 59,393.30 | 59,393.30 | 0.00 | 59,393.30 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 26,761.33 | 26,761.33 | 1,212.01 | 28,844.77 | (2,083.44) | -7.8% |
| Dues and Memberships | | 5300 | 2,650.00 | 2,650.00 | 1,705.00 | 2,650.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 113,200.00 | 113,200.00 | 23,375.77 | 113,968.35 | (768.35) | -0.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 14,500.00 | 14,500.00 | 13,737.85 | 26,650.00 | (12,150.00) | -83.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 28,971.54 | 28,971.54 | 6,359.15 | 37,471.54 | (8,500.00) | -29.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,105,884.41 | 1,105,884.41 | 42,221.71 | 894,150.71 | 211,733.70 | 19.1% |
| Communications | | 5900 | 6,709.00 | 6,709.00 | 1,851.23 | 10,830.00 | (4,121.00) | -61.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,358,069.58 | 1,358,069.58 | 90,462.72 | 1,173,958.67 | 184,110.91 | 13.6% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 21,857.43 | 21,857.43 | (21,857.43) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 21,857.43 | 21,857.43 | (21,857.43) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 715,302.25 | 715,302.25 | 106,572.84 | 926,328.51 | (211,026.26) | -29.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 715,302.25 | 715,302.25 | 106,572.84 | 926,328.51 | (211,026.26) | -29.5% |
| TOTAL, EXPENDITURES | | | 8,134,293.40 | 8,134,293.40 | 1,630,757.72 | 10,492,022.82 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 27,031.46 |
| Total, Restricted Balance | | 27,031.46 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 980,000.00 | 980,000.00 | 0.00 | 987,500.00 | 7,500.00 | 0.8% |
| 3) Other State Revenue | | 8300-8599 | 14,116.00 | 14,116.00 | 0.00 | 14,041.00 | (75.00) | -0.5% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 | New |
| 5) TOTAL, REVENUES | | | 994,116.00 | 994,116.00 | 0.00 | 1,006,041.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 313,123.79 | 313,123.79 | 92,225.74 | 328,123.79 | (15,000.00) | -4.8% |
| 3) Employee Benefits | | 3000-3999 | 98,113.56 | 98,113.56 | 26,501.80 | 98,038.56 | 75.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 525,450.58 | 525,450.58 | 175,578.85 | 540,166.01 | (14,715.43) | -2.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,117.87 | 14,117.87 | 13,811.32 | 18,982.87 | (4,865.00) | -34.5% |
| 6) Capital Outlay | | 6000-6999 | 100,000.00 | 100,000.00 | 11,525.84 | 86,285.84 | 13,714.16 | 13.7% |
| 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 | 43,310.20 | 43,310.20 | 0.00 | 38,076.50 | 5,233.70 | 12.1% |
| 9) TOTAL, EXPENDITURES | | | 1,094,116.00 | 1,094,116.00 | 319,643.55 | 1,109,673.57 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (100,000.00) | (100,000.00) | (319,643.55) | (103,632.57) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (100,000.00) | (100,000.00) | (319,643.55) | (103,632.57) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 303,632.57 | 300,550.64 | | 303,632.57 | 3,081.93 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 303,632.57 | 300,550.64 | | 303,632.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 303,632.57 | 300,550.64 | | 303,632.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 203,632.57 | 200,550.64 | | 200,000.00 | | |
| 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 | 3,632.57 | 550.64 | | 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 | 200,000.00 | 200,000.00 | | 200,000.00 | | |
| Reserve for Cashflow | 0000 | 9780 | | 200,000.00 | | | | |
| Reserve for Cashflow | 0000 | 9780 | 200,000.00 | | | | | |
| Reserve for Cashflow | 0000 | 9780 | | | | 200,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 980,000.00 | 980,000.00 | 0.00 | 987,500.00 | 7,500.00 | 0.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 980,000.00 | 980,000.00 | 0.00 | 987,500.00 | 7,500.00 | 0.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 14,000.00 | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 116.00 | 116.00 | 0.00 | 41.00 | (75.00) | -64.7% |
| TOTAL, OTHER STATE REVENUE | | | 14,116.00 | 14,116.00 | 0.00 | 14,041.00 | (75.00) | -0.5% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 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 | 4,500.00 | 4,500.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 | New |
| TOTAL, REVENUES | | | 994,116.00 | 994,116.00 | 0.00 | 1,006,041.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 313,123.79 | 313,123.79 | 90,424.19 | 325,123.79 | (12,000.00) | -3.8% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 1,801.55 | 3,000.00 | (3,000.00) | New |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 313,123.79 | 313,123.79 | 92,225.74 | 328,123.79 | (15,000.00) | -4.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 116.00 | 116.00 | 0.00 | 41.00 | 75.00 | 64.7% |
| PERS | | 3201-3202 | 83,541.57 | 83,541.57 | 22,136.70 | 83,541.57 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OASDI/Medicare/Alternative Health and Welfare Benefits | | 3301-3302 | 4,069.55 | 4,069.55 | 1,321.00 | 4,069.55 | 0.00 | 0.0% |
| Unemployment Insurance | | 3401-3402 | 1,235.52 | 1,235.52 | 346.67 | 1,235.52 | 0.00 | 0.0% |
| Workers' Compensation | | 3501-3502 | 140.37 | 140.37 | 42.71 | 140.37 | 0.00 | 0.0% |
| OPEB, Allocated | | 3601-3602 | 6,154.64 | 6,154.64 | 1,813.25 | 6,154.64 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3751-3752 | 2,855.91 | 2,855.91 | 841.47 | 2,855.91 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 98,113.56 | 98,113.56 | 26,501.80 | 98,038.56 | 75.00 | 0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 71,000.00 | 71,000.00 | 17,703.27 | 67,474.16 | 3,525.84 | 5.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 8,000.00 | (8,000.00) | New |
| Food | | 4700 | 454,450.58 | 454,450.58 | 157,875.58 | 464,691.85 | (10,241.27) | -2.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 525,450.58 | 525,450.58 | 175,578.85 | 540,166.01 | (14,715.43) | -2.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 17,000.00 | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 137.82 | 2,000.00 | (2,000.00) | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (17,471.54) | (17,471.54) | 0.00 | (17,471.54) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,869.41 | 13,869.41 | 13,433.50 | 16,734.41 | (2,865.00) | -20.7% |
| Communications | | 5900 | 720.00 | 720.00 | 240.00 | 720.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,117.87 | 14,117.87 | 13,811.32 | 18,982.87 | (4,865.00) | -34.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 15,975.00 | (15,975.00) | New |
| Equipment | | 6400 | 100,000.00 | 100,000.00 | 11,525.84 | 70,310.84 | 29,689.16 | 29.7% |
| 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 | | | 100,000.00 | 100,000.00 | 11,525.84 | 86,285.84 | 13,714.16 | 13.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 43,310.20 | 43,310.20 | 0.00 | 38,076.50 | 5,233.70 | 12.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 43,310.20 | 43,310.20 | 0.00 | 38,076.50 | 5,233.70 | 12.1% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EXPENDITURES | | | 1,094,116.00 | 1,094,116.00 | 319,643.55 | 1,109,673.57 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | 60,000.00 | 133.3% |
| 5) TOTAL, REVENUES | | | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,323,264.74 | 4,296,976.36 | | 4,323,264.74 | 26,288.38 | 0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,323,264.74 | 4,296,976.36 | | 4,323,264.74 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,323,264.74 | 4,296,976.36 | | 4,323,264.74 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,368,264.74 | 4,341,976.36 | | 4,428,264.74 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 4,368,264.74 | 4,341,976.36 | | 4,428,264.74 | | |
| Reserve for Capital Projects | 0000 | 9780 | | 4,341,976.36 | | | | |
| Reserve for Capital Projects | 0000 | 9780 | 4,368,264.74 | | | | | |
| Reserve for Capital Projects | 0000 | 9780 | | | | 4,428,264.74 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | 60,000.00 | 133.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | 60,000.00 | 133.3% |
| TOTAL, REVENUES | | | 45,000.00 | 45,000.00 | 0.00 | 105,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | 10,000.00 | 200.0% |
| 5) TOTAL, REVENUES | | | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 641,402.37 | 640,232.16 | | 641,402.37 | 1,170.21 | 0.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 641,402.37 | 640,232.16 | | 641,402.37 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 641,402.37 | 640,232.16 | | 641,402.37 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 646,402.37 | 645,232.16 | | 656,402.37 | | |
| 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 | 646,402.37 | 645,232.16 | | 656,402.37 | | |
| Reserve for OPEB | 0000 | 9780 | | 645,232.16 | | | | |
| Reserve for OPEB | 0000 | 9780 | 646,402.37 | | | | | |
| Reserve for OPEB | 0000 | 9780 | | | | 656,402.37 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | 10,000.00 | 200.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | 10,000.00 | 200.0% |
| TOTAL, REVENUES | | | 5,000.00 | 5,000.00 | 0.00 | 15,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | 15,000.00 | 1,500.0% |
| 5) TOTAL, REVENUES | | | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 651,443.42 | 650,625.04 | | 651,443.42 | 818.38 | 0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 651,443.42 | 650,625.04 | | 651,443.42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 651,443.42 | 650,625.04 | | 651,443.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 652,443.42 | 651,625.04 | | 667,443.42 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | 9740 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 652,443.42 | 651,625.04 | | 667,443.42 | | |
| Reserve for Capital Projects | 0000 | 9780 | | 651,625.04 | | | | |
| Reserve for Capital Projects | 0000 | 9780 | 652,443.42 | | | | | |
| Reserve for Capital Projects | 0000 | 9780 | | | | 667,443.42 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | 15,000.00 | 1,500.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | 15,000.00 | 1,500.0% |
| TOTAL, REVENUES | | | 1,000.00 | 1,000.00 | 0.00 | 16,000.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: All Other Funds | | | | | | | | |
| 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 | | | | | | | | |

| 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: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | 13.72 | 13.72 | 12.94 | 12.94 | (.78) | -6.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 64.47 | 64.47 | 65.43 | 65.43 | .96 | 1.0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 78.19 | 78.19 | 78.37 | 78.37 | .18 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 78.19 | 78.19 | 78.37 | 78.37 | .18 | 0.0% |
| 4. Adults in Correctional Facilities | | | | | 0.00 | |
| 5. County Operations Grant ADA | 16,960.86 | 16,960.86 | 16,537.00 | 16,537.00 | (423.86) | -2.0% |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | November | | | | | | | | |
| A. BEGINNING CASH | | | 11,239,763.20 | 9,271,053.70 | 10,784,522.32 | 10,588,852.17 | 9,728,552.11 | 8,514,621.73 | 15,282,148.73 | 15,959,675.73 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 104,182.00 | 104,182.00 | 191,437.00 | 187,527.00 | 187,527.00 | 187,527.00 | 187,527.00 | 187,527.00 |
| Property Taxes | 8020-8079 | | | | 6,036.76 | | | 8,500,000.00 | 500,000.00 | 500,000.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | (3,000,000.00) |
| Federal Revenue | 8100-8299 | | 756,245.98 | | 228,756.08 | 32,198.11 | 113,864.75 | 300,000.00 | 300,000.00 | 800,000.00 |
| Other State Revenue | 8300-8599 | | 2,963,343.50 | 79,859.00 | 369,329.95 | 486,222.63 | 27,341.00 | 800,000.00 | 800,000.00 | 800,000.00 |
| Other Local Revenue | 8600-8799 | | 2,471,855.37 | 43,696.06 | 382,987.66 | 624,091.12 | 956,662.95 | 1,000,000.00 | 500,000.00 | 500,000.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 6,295,626.85 | 227,737.06 | 1,178,547.45 | 1,330,038.86 | 1,285,395.70 | 10,787,527.00 | 2,287,527.00 | (212,473.00) |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 248,051.00 | 440,829.09 | 417,411.59 | 424,954.05 | 434,471.33 | 475,000.00 | 400,000.00 | 450,000.00 |
| Classified Salaries | 2000-2999 | | 989,789.38 | 1,194,936.21 | 1,329,569.93 | 1,545,338.29 | 1,357,843.42 | 1,500,000.00 | 1,300,000.00 | 1,600,000.00 |
| Employee Benefits | 3000-3999 | | 391,679.69 | 487,117.27 | 511,770.40 | 502,584.88 | 514,393.73 | 575,000.00 | 520,000.00 | 540,000.00 |
| Books and Supplies | 4000-4999 | | 25,054.38 | 123,086.34 | 236,477.86 | 209,239.22 | 227,495.44 | 230,000.00 | 230,000.00 | 230,000.00 |
| Services | 5000-5999 | | 862,929.65 | 851,807.68 | 566,661.93 | 749,785.20 | 655,454.32 | 500,000.00 | 500,000.00 | 1,000,000.00 |
| Capital Outlay | 6000-6599 | | | 20,369.41 | 83,335.40 | 58,959.86 | | 60,000.00 | | |
| Other Outgo | 7000-7499 | | (27,893.30) | (40,537.13) | 130,792.65 | (41,633.49) | (40,000.00) | (40,000.00) | (40,000.00) | (40,000.00) |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,489,610.80 | 3,077,608.87 | 3,276,019.76 | 3,449,228.01 | 3,149,658.24 | 3,300,000.00 | 2,910,000.00 | 3,780,000.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (777,238.77) | | | | | | | | |
| Accounts Receivable | 9200-9299 | (12,396,517.97) | 1,848,075.98 | 4,512,304.36 | 1,449,706.51 | 1,477,562.71 | 631,838.61 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | (346,268.89) | 84,027.14 | 31,396.41 | 204,074.41 | | 24,539.63 | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|---------------|---------------|--------------|----------------|---------------|---------------|----------------|
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | (13,520,025.63) | 1,932,103.12 | 4,543,700.77 | 1,653,780.92 | 1,477,562.71 | 656,378.24 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (5,230,221.38) | 1,601,713.14 | 180,360.34 | (210,440.92) | 218,673.62 | 6,046.08 | 2,020,000.00 | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | (6,067,535.21) | 6,105,115.53 | | (37,580.32) | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | (11,297,756.59) | 7,706,828.67 | 180,360.34 | (248,021.24) | 218,673.62 | 6,046.08 | 2,020,000.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (2,222,269.04) | (5,774,725.55) | 4,363,340.43 | 1,901,802.16 | 1,258,889.09 | 650,332.16 | (720,000.00) | 1,300,000.00 | 1,300,000.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,968,709.50) | 1,513,468.62 | (195,670.15) | (860,300.06) | (1,213,930.38) | 6,767,527.00 | 677,527.00 | (2,692,473.00) |
| F. ENDING CASH (A + E) | | | 9,271,053.70 | 10,784,522.32 | 10,588,852.17 | 9,728,552.11 | 8,514,621.73 | 15,282,148.73 | 15,959,675.73 | 13,267,202.73 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|---------------|----------------|---------------|-----------------|-----------------|--------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | November | | | | | | | |
| A. BEGINNING CASH | | 13,267,202.73 | 12,664,729.73 | 15,062,256.73 | 23,459,783.73 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 187,527.00 | 187,527.00 | 187,527.00 | 201,974.00 | 0.00 | | 2,101,991.00 | 2,101,991.00 |
| Property Taxes | 8020-8079 | 500,000.00 | 5,000,000.00 | 11,000,000.00 | 362,257.24 | 0.00 | | 26,368,294.00 | 26,368,294.00 |
| Miscellaneous Funds | 8080-8099 | | (1,000,000.00) | | (11,233,767.72) | 0.00 | | (15,233,767.72) | (15,233,767.72) |
| Federal Revenue | 8100-8299 | 1,000,000.00 | 2,000,000.00 | 2,000,000.00 | 4,000,000.00 | 5,903,413.97 | | 17,434,478.89 | 17,434,478.89 |
| Other State Revenue | 8300-8599 | 800,000.00 | 1,000,000.00 | 1,000,000.00 | 3,000,000.00 | 2,799,657.45 | | 14,925,753.53 | 14,925,753.53 |
| Other Local Revenue | 8600-8799 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 2,000,000.00 | 5,647,006.51 | | 17,126,299.67 | 17,126,299.67 |
| Interfund Transfers In | 8910-8929 | | | | 13,000.00 | | | 13,000.00 | 13,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 3,487,527.00 | 8,187,527.00 | 15,187,527.00 | (1,656,536.48) | 14,350,077.93 | 0.00 | 62,736,049.37 | 62,736,049.37 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 460,000.00 | 460,000.00 | 460,000.00 | 480,000.00 | 20,000.00 | 282,007.86 | 5,452,724.92 | 5,452,724.92 |
| Classified Salaries | 2000-2999 | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | 30,000.00 | 3,883,151.32 | 21,130,628.55 | 21,130,628.55 |
| Employee Benefits | 3000-3999 | 540,000.00 | 540,000.00 | 540,000.00 | 540,000.00 | 5,000.00 | 1,750,802.50 | 7,958,348.47 | 7,958,348.47 |
| Books and Supplies | 4000-4999 | 230,000.00 | 230,000.00 | 230,000.00 | 500,000.00 | 500,000.00 | 2,196,440.20 | 5,397,793.44 | 5,397,793.44 |
| Services | 5000-5999 | 1,000,000.00 | 1,000,000.00 | 4,000,000.00 | 5,000,000.00 | 3,924,470.21 | 0.00 | 20,611,108.99 | 20,611,108.99 |
| Capital Outlay | 6000-6599 | 300,000.00 | | | 447,204.93 | | | 969,869.60 | 969,869.60 |
| Other Outgo | 7000-7499 | (40,000.00) | (40,000.00) | (40,000.00) | 2,744,105.76 | | | 2,484,834.49 | 2,484,834.49 |
| Interfund Transfers Out | 7600-7629 | | | | 13,000.00 | | | 13,000.00 | 13,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 4,090,000.00 | 3,790,000.00 | 6,790,000.00 | 11,324,310.69 | 4,479,470.21 | 8,112,401.88 | 64,018,308.46 | 64,018,308.46 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | (15,350,077.93) | | (1,530,589.76) | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 344,037.59 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|---------------|----------------|---------------|-----------------|-----------------|----------------|----------------|----------------|
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (15,350,077.93) | 0.00 | (1,186,552.17) | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 2,000,000.00 | | | (6,000,000.00) | | (183,647.74) | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | (6,500,000.00) | | (432,464.79) | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 2,000,000.00 | 0.00 | 0.00 | (12,500,000.00) | 0.00 | (616,112.53) | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (2,000,000.00) | 0.00 | 0.00 | (2,850,077.93) | 0.00 | (570,439.64) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (602,473.00) | 2,397,527.00 | 8,397,527.00 | (12,980,847.17) | 7,020,529.79 | (8,112,401.88) | (1,852,698.73) | (1,282,259.09) |
| F. ENDING CASH (A + E) | | 12,664,729.73 | 15,062,256.73 | 23,459,783.73 | 10,478,936.56 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 9,387,064.47 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | | | |
| Property Taxes | 8020-8079 | | | | | | | | | |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | | | | |
| Other State Revenue | 8300-8599 | | | | | | | | | |
| Other Local Revenue | 8600-8799 | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | | | |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | | | | | | | | |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|---------------|---------------|---------------|---------------|----------|-------------|-------|--------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | 0.00 | |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | |
| Other State Revenue | 8300-8599 | | | | | | | 0.00 | |
| Other Local Revenue | 8600-8799 | | | | | | | 0.00 | |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | 0.00 | |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | | | | | | | 0.00 | |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|---------------|---------------|---------------|---------------|----------|-------------|---------------|--------|
| TOTAL DISBURSEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | 10,478,936.56 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 10,478,936.56 | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2023-24 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 64,018,308.46 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 17,604,355.64 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 922,014.42 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 582,887.50 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 2,866,352.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 13,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 9,166,995.39 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 189,300.00 |

| | | | |
|---|--|------------|--|
| <p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p> | <p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p> | | <p>0.00</p> |
| <p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p> | | | <p>13,740,549.31</p> |
| <p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> | <p>All</p> | <p>All</p> | <p>1000-7143, 7300-7439 minus 8000-8699 103,632.57</p> |
| <p>2. Expenditures to cover deficits for student body activities</p> | <p>Manually entered. Must not include expenditures in lines A or D1.</p> | | <p>0.00</p> |
| <p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p> | | | <p>32,777,036.08</p> |
| <p>Section II - Expenditures Per ADA</p> | | | <p>2023-24 Annual ADA/Exps. Per ADA</p> |
| <p>A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*</p> | | | <p>78.37</p> |
| <p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p> | | | <p>418,234.48</p> |
| <p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p> | <p>Total</p> | | <p>Per ADA</p> |

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

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

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

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) 3,139,426.17
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

None

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) 31,270,821.51

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.04%

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. 10,938.45
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,301,519.08
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,448,088.45

| | |
|---|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 27,710.00 |
| 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) | 130,382.68 |
| 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) | 1,475.64 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 10,938.45 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 4,920,114.30 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (1,387,174.52) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 3,532,939.78 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 18,152,150.88 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 22,322,623.50 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 1,783,932.76 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 1,141.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,503,948.12 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 867,683.29 |
| 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) | 675,538.16 |
| 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) | 1,168,249.62 |
| 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) | 257,700.15 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 10,938.45 |
| 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) | 9,363,746.08 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 503,619.38 |
| 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) | 56,589,394.49 |
| 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) | 8.69% |
| D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 6.24% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 4,920,114.30 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 25,064.42 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.19%) 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 (11.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.19%) times Part III, Line B19); zero if positive | (1,387,174.52) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (1,387,174.52) |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 6.24% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-693587.26) is applied to the current year calculation and the remainder (\$-693587.26) is deferred to one or more future years: | 7.47% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-462391.51) is applied to the current year calculation and the remainder (\$-924783.01) is deferred to one or more future years: | 7.88% |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | (1,387,174.52) |

Approved indirect cost rate: 11.19%
Highest rate used in any program: 11.19%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 1100 | 69,733.36 | 7,803.16 | 11.19% |
| 01 | 3010 | 35,800.88 | 4,006.12 | 11.19% |
| 01 | 3025 | 231,221.02 | 25,873.63 | 11.19% |
| 01 | 3182 | 151,085.50 | 16,906.46 | 11.19% |
| 01 | 3214 | 72,745.75 | 8,140.25 | 11.19% |
| 01 | 3225 | 765,483.17 | 38,411.39 | 5.02% |
| 01 | 3315 | 116,265.85 | 13,010.15 | 11.19% |
| 01 | 3326 | 1,252,492.76 | 140,153.94 | 11.19% |
| 01 | 3345 | 1,161.97 | 130.03 | 11.19% |
| 01 | 3372 | 1,753,224.48 | 196,185.82 | 11.19% |
| 01 | 3384 | 25,673.88 | 2,872.91 | 11.19% |
| 01 | 3385 | 40,815.72 | 4,567.28 | 11.19% |
| 01 | 3395 | 17,211.47 | 1,925.96 | 11.19% |
| 01 | 3550 | 122,872.38 | 6,143.62 | 5.00% |
| 01 | 4038 | 1,631,831.21 | 130,546.50 | 8.00% |
| 01 | 4124 | 273,093.07 | 13,929.45 | 5.10% |
| 01 | 5630 | 45,154.22 | 5,052.76 | 11.19% |
| 01 | 5632 | 6,898.17 | 771.90 | 11.19% |
| 01 | 5810 | 4,828,997.18 | 340,903.71 | 7.06% |
| 01 | 6010 | 1,445,667.79 | 72,283.39 | 5.00% |
| 01 | 6128 | 482,573.97 | 47,286.03 | 9.80% |
| 01 | 6266 | 55,071.50 | 6,162.50 | 11.19% |
| 01 | 6332 | 184,696.05 | 20,667.49 | 11.19% |
| 01 | 6333 | 539,151.85 | 60,331.09 | 11.19% |
| 01 | 6387 | 1,334,035.23 | 149,278.55 | 11.19% |
| 01 | 6388 | 2,153,623.34 | 86,144.94 | 4.00% |
| 01 | 6500 | 1,429,322.77 | 158,341.24 | 11.08% |
| 01 | 6510 | 2,883,455.69 | 322,658.69 | 11.19% |
| 01 | 6515 | 247,987.35 | 27,637.89 | 11.14% |
| 01 | 6540 | 571,963.14 | 64,002.67 | 11.19% |
| 01 | 6680 | 33,726.05 | 3,773.95 | 11.19% |
| 01 | 6685 | 33,726.05 | 3,773.95 | 11.19% |
| 01 | 6690 | 172,985.88 | 19,357.12 | 11.19% |
| 01 | 6762 | 25,000.00 | 2,642.06 | 10.57% |
| 01 | 7366 | 135,530.95 | 15,165.91 | 11.19% |
| 01 | 7368 | 57,157.09 | 6,395.88 | 11.19% |
| 01 | 7412 | 67,452.11 | 7,547.89 | 11.19% |
| 01 | 7413 | 67,452.11 | 7,547.89 | 11.19% |

| | | | | |
|----|------|---------------|--------------|--------|
| 01 | 7435 | 39,885.08 | 4,463.14 | 11.19% |
| 01 | 7810 | 1,248,016.40 | 132,739.78 | 10.64% |
| 01 | 8150 | 504,466.14 | 56,449.77 | 11.19% |
| 01 | 9010 | 14,211,967.24 | 1,386,260.67 | 9.75% |
| 12 | 5025 | 802,818.18 | 80,281.82 | 10.00% |
| 12 | 5035 | 80,891.33 | 8,403.27 | 10.39% |
| 12 | 5055 | 48,288.18 | 4,828.82 | 10.00% |
| 12 | 5059 | 7,322.70 | 732.27 | 10.00% |
| 12 | 5066 | 546,520.00 | 54,652.00 | 10.00% |
| 12 | 5320 | 21,071.54 | 80.96 | 0.38% |
| 12 | 6045 | 6,619.09 | 661.91 | 10.00% |
| 12 | 6052 | 6,818.18 | 681.82 | 10.00% |
| 12 | 6054 | 310,837.14 | 32,021.48 | 10.30% |
| 12 | 6057 | 127,663.18 | 14,285.51 | 11.19% |
| 12 | 6102 | 108,607.00 | 10,860.70 | 10.00% |
| 12 | 6105 | 4,162,734.39 | 418,459.18 | 10.05% |
| 12 | 6123 | 2,728.12 | 305.28 | 11.19% |
| 12 | 6127 | 163,599.24 | 18,306.76 | 11.19% |
| 12 | 7810 | 1,140,313.64 | 114,031.36 | 10.00% |
| 12 | 9010 | 1,677,353.73 | 167,735.37 | 10.00% |
| 13 | 5310 | 8,498.80 | 101.20 | 1.19% |
| 13 | 5320 | 455,629.88 | 37,418.70 | 8.21% |
| 13 | 5330 | 14,209.70 | 556.60 | 3.92% |

| 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 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (20,000.00) | 0.00 | (964,405.01) | | | | |
| Other Sources/Uses Detail | | | | | 13,000.00 | 13,000.00 | | |
| 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 | 37,471.54 | 0.00 | 926,328.51 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (17,471.54) | 38,076.50 | 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 | | | | | | | | |
| 161 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| 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 | | | | | | | | |

| 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 | | | | |
| 25I CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57I FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61I CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62I CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63I OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66I WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67I SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71I RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| 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 | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------------|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 37,471.54 | (37,471.54) | 964,405.01 | (964,405.01) | 13,000.00 | 13,000.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

| Program / Fiscal Year | Estimated Funded ADA | | Percent Change | Status |
|--|----------------------------------|--|----------------|---------|
| | Budget Adoption | First Interim | | |
| | Budget (Form 01CS, Item 1B-2) | Projected Year Totals (Form AI) (Form MYPI) | | |
| County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d) | | | | |
| Current Year (2023-24) | 78.19 | 78.37 | .2% | Met |
| 1st Subsequent Year (2024-25) | 78.19 | 78.37 | .2% | Met |
| 2nd Subsequent Year (2025-26) | 78.19 | 78.37 | .2% | Met |
| District Funded County Program ADA (Form A/AI, Line B2g) | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| County Operations Grant ADA (Form A/AI, Line B5) | | | | |
| Current Year (2023-24) | 16,960.86 | 16,537.00 | -2.5% | Not Met |
| 1st Subsequent Year (2024-25) | 16,621.64 | 16,206.00 | -2.5% | Not Met |
| 2nd Subsequent Year (2025-26) | 16,289.21 | 15,882.00 | -2.5% | Not Met |
| Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f) | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Current Year Adopted Budget ADA was estimated a prior year P-1 estimated levels and have been reduced to match P-2. Napa County ADA is in decline and estimated at a 2% reduction each year.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | | Percent Change | Status |
|-------------------------------|--|--|---------------|----------------|--------|
| | Budget Adoption (Form 01CS, Item 2C) | First Interim Projected Year Totals | | | |
| | Current Year (2023-24) | 27,324,834.00 | 28,470,285.00 | | |
| 1st Subsequent Year (2024-25) | 27,635,196.00 | 28,672,354.00 | 3.8% | Not Met | |
| 2nd Subsequent Year (2025-26) | 27,951,765.00 | 28,947,837.00 | 3.6% | Not Met | |

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property tax estimates grew by 6% in P-1 reporting for Napa COE, causing the higher than expected increase to LCFF revenue.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

| Fiscal Year | Salaries and Benefits | | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
| | Budget Adoption | First Interim | | |
| | (Form 01, Objects 1000-3999) (Form 01CS, Item 3B) | Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3) | | |
| Current Year (2023-24) | 34,560,071.62 | 34,541,701.94 | -1% | Met |
| 1st Subsequent Year (2024-25) | 34,861,277.86 | 33,819,622.49 | -3.0% | Met |
| 2nd Subsequent Year (2025-26) | 35,359,060.86 | 34,320,748.29 | -2.9% | Met |

3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 4B) | First interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 14,053,110.65 | 17,434,478.89 | 24.1% | Yes |
| 1st Subsequent Year (2024-25) | 14,053,110.65 | 14,184,767.00 | .9% | No |
| 2nd Subsequent Year (2025-26) | 14,053,110.65 | 14,184,767.00 | .9% | No |

Explanation:
(required if Yes)

New federal funds include the addition of the following awards: \$727,000 After School Programs, \$500,000 AmeriCorps, \$646,000 School Safety grants, \$1,513,000 Literacy Coaching Initiative.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 14,621,585.43 | 14,925,753.53 | 2.1% | No |
| 1st Subsequent Year (2024-25) | 13,560,885.00 | 12,815,396.53 | -5.5% | Yes |
| 2nd Subsequent Year (2025-26) | 13,560,885.00 | 12,815,396.53 | -5.5% | Yes |

Explanation:
(required if Yes)

Reduced federal funds in years two and three are due to the end date of the CCSP awards, A-G Grants, and the Learning Loss Mitigation funds.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 14,866,391.74 | 17,126,299.67 | 15.2% | Yes |
| 1st Subsequent Year (2024-25) | 14,866,391.74 | 17,126,299.67 | 15.2% | Yes |
| 2nd Subsequent Year (2025-26) | 14,866,391.74 | 17,126,299.67 | 15.2% | Yes |

Explanation:
(required if Yes)

After school contracts with local LEAs have grown significantly and are assumed to remain consistent in future years.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2023-24) | 4,217,113.99 | 5,397,793.44 | 28.0% | Yes |
| 1st Subsequent Year (2024-25) | 4,217,113.99 | 5,061,547.45 | 20.0% | Yes |
| 2nd Subsequent Year (2025-26) | 4,217,113.99 | 5,061,547.45 | 20.0% | Yes |

Explanation:
(required if Yes)

Expenditure budgets have been increased to match the increase in revenue and new budgets.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 14,878,953.92 | 20,611,108.99 | 38.5% | Yes |
| 1st Subsequent Year (2024-25) | 13,483,812.23 | 16,076,027.49 | 19.2% | Yes |
| 2nd Subsequent Year (2025-26) | 13,263,530.43 | 14,962,292.25 | 12.8% | Yes |

Explanation:
(required if Yes)

Expenditure budgets have been increased to match the increase in revenue and new budgets.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|---|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenues (Section 4A) | | | | |
| Current Year (2023-24) | 43,541,087.82 | 49,486,532.09 | 13.7% | Not Met |
| 1st Subsequent Year (2024-25) | 42,480,387.39 | 44,126,463.20 | 3.9% | Met |
| 2nd Subsequent Year (2025-26) | 42,480,387.39 | 44,126,463.20 | 3.9% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2023-24) | 19,096,067.91 | 26,008,902.43 | 36.2% | Not Met |
| 1st Subsequent Year (2024-25) | 17,700,926.22 | 21,137,574.94 | 19.4% | Not Met |
| 2nd Subsequent Year (2025-26) | 17,480,644.42 | 20,023,839.70 | 14.5% | Not Met |

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

New federal funds include the addition of the following awards: \$727,000 After School Programs, \$500,000 AmeriCorps, \$646,000 School Safety grants, \$1,513,000 Literacy Coaching Initiative.

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

Reduced federal funds in years two and three are due to the end date of the CCSPP awards, A-G Grants, and the Learning Loss Mitigation funds.

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

After school contracts with local LEAs have grown significantly and are assumed to remain consistent in future years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

Expenditure budgets have been increased to match the increase in revenue and new budgets.

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

Expenditure budgets have been increased to match the increase in revenue and new budgets.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 325,812.77 | 560,915.91 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5) | | 560,915.91 | |

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 (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Other (explanation must be provided) |

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

6. 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 county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office'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) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8B, Line 9) | 6.7% | 6.4% | 7.9% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 2.2% | 2.1% | 2.6% |

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

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

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

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

| | Current Year Projected Year Totals (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--|----------------------------------|----------------------------------|
| | 6,465,800.00 | 6,465,800.00 | 6,465,800.00 |

6C. Calculating the County Office'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 | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2023-24) | 1,145,864.50 | 11,046,053.66 | N/A | Met |
| 1st Subsequent Year (2024-25) | 167,028.36 | 11,965,153.81 | N/A | Met |
| 2nd Subsequent Year (2025-26) | 42,345.36 | 12,241,672.81 | N/A | Met |

6D. Comparison of County Office 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)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service 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 County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2) | | Status |
|-------------------------------|--|---------------|--------|
| | Current Year (2023-24) | 12,224,653.23 | |
| 1st Subsequent Year (2024-25) | 11,611,318.15 | Met | |
| 2nd Subsequent Year (2025-26) | 11,653,663.51 | Met | |

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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 County School Service Fund (Form CASH, Line F, June Column) | | Status |
|-------------|---|---------------|--------|
| | Current Year (2023-24) | 10,478,936.56 | |

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

| Percentage Level ³ | County Office Total Expenditures and Other Financing Uses ³ |
|--------------------------------|--|
| 5% or \$80,000 (greater of) | 0 to \$7,072,999 |
| 4% or \$354,000 (greater of) | \$7,073,000 to \$17,684,999 |
| 3% or \$707,000 (greater of) | \$17,685,000 to \$79,581,000 |
| 2% or \$2,387,000 (greater of) | \$79,581,001 and over |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 64,018,308.46 | 57,929,579.57 | 57,425,735.13 |
| County Office's Reserve Standard Percentage Level: | 3% | 3% | 3% |

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are 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 | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 64,018,308.46 | 57,929,579.57 | 57,425,735.13 |
| 2. | Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 64,018,308.46 | 57,929,579.57 | 57,425,735.13 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line A3 times Line A4) | 1,920,549.25 | 1,737,887.39 | 1,722,772.05 |
| 6. | Reserve Standard - by Amount (From percentage level chart above) | 707,000.00 | 707,000.00 | 707,000.00 |
| 7. | County Office's Reserve Standard (Greater of Line A5 or Line A6) | 1,920,549.25 | 1,737,887.39 | 1,722,772.05 |

8B. Calculating the County Office'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 | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. | County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 4,310,935.32 | 4,477,963.68 | 4,520,309.04 |
| 3. | County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. | County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (.09) | (780,363.44) | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. | County Office's Available Reserve Amount (Lines B1 thru B7) | 4,310,935.23 | 3,697,600.24 | 4,520,309.04 |
| 9. | County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 6.73% | 6.38% | 7.87% |
| | County Office's Reserve Standard (Section 8A, Line 7): | 1,920,549.25 | 1,737,887.39 | 1,722,772.05 |
| | Status: | Met | Met | Met |

8C. Comparison of County Office 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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

1a. Does your county office 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 county office 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 county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2023-24) | (1,374,848.95) | (1,474,848.95) | 7.3% | 100,000.00 | Not Met |
| 1st Subsequent Year (2024-25) | (1,397,051.95) | (1,474,848.95) | 5.6% | 77,797.00 | Not Met |
| 2nd Subsequent Year (2025-26) | (1,419,588.95) | (1,474,848.95) | 3.9% | 55,260.00 | Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2023-24) | 0.00 | 13,000.00 | New | 13,000.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 13,000.00 | New | 13,000.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 13,000.00 | New | 13,000.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2023-24) | 0.00 | 13,000.00 | New | 13,000.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 13,000.00 | New | 13,000.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 13,000.00 | New | 13,000.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

S5B. Status of the County Office'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 county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions to the Systems of Support budget increased by \$100,000 ongoing.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

| | | |
|---|---|-----|
| 1 | a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) | Yes |
| | b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? | No |
| | c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? | No |

| | | | |
|---|---|--|---------------|
| 2 | OPEB Liabilities | Budget Adoption (Form 01CS, Item S7A) | First Interim |
| | | 4,792,641.00 | 4,792,641.00 |
| | a. Total OPEB liability | 4,675,501.00 | 4,675,501.00 |
| | b. OPEB plan(s) fiduciary net position (if applicable) | 117,140.00 | 117,140.00 |
| | c. Total/Net OPEB liability (Line 2a minus Line 2b) | Actuarial | Actuarial |
| | d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Jun 30, 2022 | Jun 30, 2022 |
| | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | | |

| | | | | |
|---|--|--|---------------|-----------------------|
| 3 | OPEB Contributions | Budget Adoption (Form 01CS, Item S7A) | First Interim | |
| | | | 237,446.00 | Data must be entered. |
| | a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | 237,446.00 | Data must be entered. |
| | Current Year (2023-24) | | 237,446.00 | Data must be entered. |
| | 1st Subsequent Year (2024-25) | | 237,446.00 | Data must be entered. |
| | 2nd Subsequent Year (2025-26) | | 237,446.00 | Data must be entered. |
| | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | 389,189.84 | 406,500.53 | |
| | Current Year (2023-24) | 389,189.84 | 406,500.53 | |
| | 1st Subsequent Year (2024-25) | 389,189.84 | 406,500.53 | |
| | 2nd Subsequent Year (2025-26) | 389,189.84 | 406,500.53 | |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 178,817.00 | 178,817.00 | |
| | Current Year (2023-24) | 178,817.00 | 178,817.00 | |
| | 1st Subsequent Year (2024-25) | 178,817.00 | 178,817.00 | |
| | 2nd Subsequent Year (2025-26) | 178,817.00 | 178,817.00 | |
| | d. Number of retirees receiving OPEB benefits | | 70.00 | Data must be entered. |
| | Current Year (2023-24) | | 70.00 | Data must be entered. |
| | 1st Subsequent Year (2024-25) | | 70.00 | Data must be entered. |
| | 2nd Subsequent Year (2025-26) | | 70.00 | Data must be entered. |

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. 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

5. 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)

6. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

2. Total cost of H&W benefits

| | | |
|--|--|--|
| | | |
|--|--|--|

3. Percent of H&W cost paid by employer

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

| | | |
|--|--|--|
| | | |
| | | |

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

If Yes, explain the nature of the new costs:

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) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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

Data must be entered for all years.

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. 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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| One Year Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| or | | | |
| Multiyear Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Negotiations Not Settled

5. 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) |
|--|---------------------------|----------------------------------|----------------------------------|
| 6. Amount included for any tentative salary schedule increases | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Total cost of H&W benefits | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Percent of H&W cost paid by employer | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Percent projected change in H&W cost over prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

| |
|-----|
| n/a |
|-----|

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 | | | | |

Data must be entered for all years.

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

| |
|-----|
| n/a |
|-----|

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

| |
|-----|
| n/a |
|-----|

Negotiations Settled Since Budget Adoption

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") | | | |

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 | | | |

4. Amount included for any tentative salary schedule increases

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

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

- 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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

| |
|----|
| No |
|----|

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

Joshua Schultz

December 7, 2023

NCOE

2023-24

First Interim



NAPA COUNTY OFFICE
OF
EDUCATION

Summary

- Unrestricted budget shows a surplus of \$1,145,864.
- Restricted budget increased by over \$6.3 million.
- State budget forecast is much gloomier than what was assumed at the start of the fiscal year.

Unrestricted Budget Changes

- Changes to LCFF Formula + \$300,000.
- Local Revenue + \$625,000 including \$200,000 in interest.
- Indirect increase due to increased grants and contracts + \$638,000.

Changes to LCFF Formula (1)

- Base funding:
 - Court School = \$200,000
 - Community School = \$200,000
- LCFF COE Base Grant set at 1.33 x District High School Base Grant = \$16,395 (19% increase from 2022-23, also increases Supplemental and Concentration Grant).
- JCCS funded ADA greater of current year, prior year, or 3 prior years.

Changes to LCFF Formula (2)

- JCCS LCFF entitlement increased from \$1.7 million to \$2.5 million; but...
- Actual LCFF funding only increased by \$200,000 due to this change (amount exceeding “Floor” hold harmless).
- 3 prior year average ADA artificially high, funded ADA will drop next year.
- Differentiated Assistance base increased to \$300,000.

Changes to JCCS Funding (not budgeted)

- Equity Multiplier, estimate \$50,000 each for Crossroads (Court) and Camille Creek (Community).
- Student Support and Enrichment Block Grant - \$3,000 per ADA.

Restricted Budget Changes

Restricted Revenue Changes since Adopted Budget

- \$1,333,000 Afterschool Program carryover and new year award increases
- \$1,514,000 Literacy Coaching Initiative
- \$740,000 Cal-Hope 3.0
- \$465,000 AmeriCorps carryover and new year award increases
- \$327,000 STOP Act
- \$319,000 Justice Department award to Community Programs
- \$282,000 IEEEP carryover budget
- \$130,000 CCSPP carryover
- \$100,000 Differentiated Assistance, increase to base grant (CIAS)
- \$100,000 School Health Demonstration Project
- \$96,000 Art and Music Prop 28

State Budget Forecast

Legislative Analysts Office, 12/1/23:

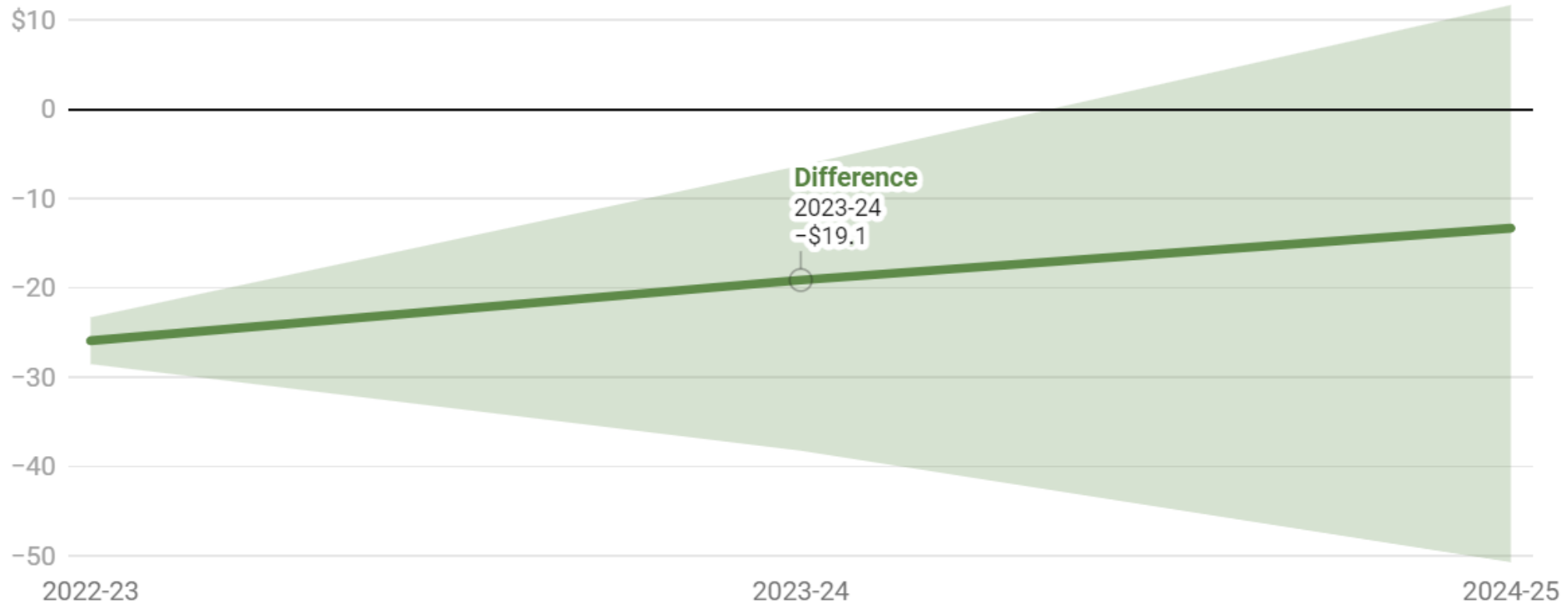
<https://lao.ca.gov/LAOEconTax/Article/Detail/777>

“Bottom Line. With the recent receipt of various postponed tax payments, the impact of recent economic weakness and last year's financial market distress on state revenues has become clearer. The postponed payments came in much weaker than anticipated. As a result, we now estimate 2022-23 revenues to be \$26 billion below Budget Act projections. Historical experience suggests this weakness is likely to carry into this fiscal year and next. Overall, our updated revenue outlook anticipates collections to come in \$58 billion below Budget Act projections across 2022-23 to 2024-25.”

State Budget Forecast

How Much Could Revenues Differ From Budget Act Projections?

LAO Forecast Minus Budget Act (In Billions)



Low Statutory COLA Estimated for 2024-25

➤ **Latest Estimate of Statutory COLA Is 1.27 Percent**

- The COLA rate is determined by a national price index for state and local governments and finalized in late April before the start of the year.
- Our estimate reflects preliminary data for six of the eight quarters affecting the calculation, updated as of November 29, 2023. (It also reflects our projections for the remaining two quarters.)
- The low COLA rate is probably due in part to the recent drop in energy prices, which remain above 2020 levels but are down significantly from their peak in 2022.

➤ **Cost of Providing 1.3 Percent COLA Is About \$1.3 Billion**

Bottom Line

- NCOE's fiscal position is healthy.
- NCOE's deep bench of expertise, strong reputation in the field, and entrepreneurial culture continue to produce new funding opportunities.
- The economic tide is turning, and 2023-24 may be the high-water mark for education funding for this cycle.

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph. D., Superintendent

Item: 5.A.
Date: December 7, 2023

Title: Draft 2024 Board Calendar.

History:

Historically, regular meetings of the Board have been held on the first Tuesday of every month at 3:30 p.m. Every year, there are certain legal and operational requirements that that require additional or rescheduled meetings.

- A second meeting in June is typically needed for the adoption of the budget and LCAP.
- In December the first Tuesday of the month is too early in the month to meet the requirement for holding the annual organizational meeting, which must be on or after the second Friday of December.

Staff proposes the following calendar of regular meetings:

- Set the January regular meeting for Tuesday, January 9, 2024, to avoid holiday conflicts.
- Set the first Tuesday of the month at 3:30 p.m. as the regular meeting time for the months of February through November.
- Add an additional regular meeting for Tuesday, June 18 at 3:30 p.m. to adopt the LCAP and Budget.
- Set the December regular / Annual Organizational meeting for Tuesday, December 10 at 3:30 p.m.

The full calendar as proposed:

| | |
|--------------|---------------|
| • January 9 | • July 2 |
| • February 6 | • August 6 |
| • March 5 | • September 3 |
| • April 2 | • October 1 |
| • May 7 | • November 5 |
| • June 4 | • December 10 |
| • June 18 | |

Current Proposal:

Review the proposed calendar and provide guidance to staff.

Funding Source: NA.

Specific Recommendation:

Review Board calendar.

Recommended By: Joshua Schultz, Deputy Superintendent

Prepared By: Joshua Schultz, Deputy Superintendent