



CAJON VALLEY
UNION SCHOOL DISTRICT

2023-24 ADOPTED BUDGET

2023-24 FIRST INTERIM REPORT

State SACS and District Schedules
for First Interim Financial Report
December 12, 2023

GENERAL FUND

2023-24 FIRST INTERIM BUDGET

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	200,034,937.00	200,034,937.00	45,022,261.03	199,991,061.00	(43,876.00)	0.0%
2) Federal Revenue		8100-8299	6,635.00	6,635.00	0.00	6,635.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,549,740.00	4,549,740.00	528,340.27	4,784,208.27	234,468.27	5.2%
4) Other Local Revenue		8600-8799	6,537,479.00	6,537,479.00	1,649,281.05	8,876,356.30	2,338,877.30	35.8%
5) TOTAL, REVENUES			211,128,791.00	211,128,791.00	47,199,882.35	213,658,260.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,110,619.00	68,110,619.00	19,572,925.57	75,619,574.94	(7,508,955.94)	-11.0%
2) Classified Salaries		2000-2999	22,193,835.72	22,193,835.72	6,644,370.27	24,081,952.94	(1,888,117.22)	-8.5%
3) Employee Benefits		3000-3999	36,960,304.50	36,960,304.50	10,012,447.79	37,637,592.95	(677,288.45)	-1.8%
4) Books and Supplies		4000-4999	6,630,680.86	6,630,680.86	1,298,536.68	10,853,529.86	(4,222,849.00)	-63.7%
5) Services and Other Operating Expenditures		5000-5999	14,241,463.44	14,241,463.44	6,966,795.94	18,530,522.74	(4,289,059.30)	-30.1%
6) Capital Outlay		6000-6999	780,406.00	780,406.00	300,788.77	2,637,223.27	(1,856,817.27)	-237.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	138,179.00	138,179.00	38,472.00	138,179.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,650,037.97)	(5,650,037.97)	(219,882.88)	(7,343,753.39)	1,693,715.42	-30.0%
9) TOTAL, EXPENDITURES			143,405,450.55	143,405,450.55	44,614,454.14	162,154,822.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,723,340.45	67,723,340.45	2,585,428.21	51,503,438.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
b) Transfers Out		7600-7629	1,583,337.00	1,583,337.00	0.00	1,583,337.00	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	(47,845,754.31)	(47,845,754.31)	0.00	(54,688,775.17)	(6,843,020.86)	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,417,291.31)	(49,417,291.31)	0.00	(56,260,312.17)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,306,049.14	18,306,049.14	2,585,428.21	(4,756,873.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,348,285.80	67,348,285.80		67,348,285.80	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)			67,348,285.80	67,348,285.80		67,348,285.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,348,285.80	67,348,285.80		67,348,285.80		
2) Ending Balance, June 30 (E + F1e)			85,654,334.94	85,654,334.94		62,591,411.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	153,103.98	153,103.98		153,103.98		
Stores		9712	274,252.27	274,252.27		274,252.27		
Prepaid Items		9713	415,529.29	415,529.29		415,529.29		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	51,501,382.00	51,501,382.00		38,545,476.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,631,210.00	8,631,210.00		10,014,058.00		
Unassigned/Unappropriated Amount		9790	24,678,857.40	24,678,857.40		13,188,992.35		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	116,450,295.00	116,450,295.00	33,573,763.00	117,062,493.00	612,198.00	0.5%
Education Protection Account State Aid - Current Year		8012	44,725,923.00	44,725,923.00	11,452,383.00	44,070,456.00	(655,467.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	209,133.00	209,133.00	0.00	209,133.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	40,094,510.00	40,094,510.00	270,106.20	40,094,510.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,256,187.00	1,256,187.00	1,415,764.74	1,256,187.00	0.00	0.0%
Prior Years' Taxes		8043	(73,108.00)	(73,108.00)	2,146.81	(73,108.00)	0.00	0.0%
Supplemental Taxes		8044	4,322,207.00	4,322,207.00	763,294.35	4,322,207.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(105,150.00)	(105,150.00)	0.00	(105,150.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,095,440.00	3,095,440.00	0.00	3,095,440.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			209,975,437.00	209,975,437.00	47,477,458.10	209,932,168.00	(43,269.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,940,500.00)	(9,940,500.00)	(2,455,197.07)	(9,941,107.00)	(607.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,034,937.00	200,034,937.00	45,022,261.03	199,991,061.00	(43,876.00)	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

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

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A. REVENUES								
1) LCFF Sources		8010-8099	200,034,937.00	200,034,937.00	45,022,261.03	199,991,061.00	(43,876.00)	0.0%
2) Federal Revenue		8100-8299	6,635.00	6,635.00	0.00	6,635.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,549,740.00	4,549,740.00	528,340.27	4,784,208.27	234,468.27	5.2%
4) Other Local Revenue		8600-8799	6,537,479.00	6,537,479.00	1,649,281.05	8,876,356.30	2,338,877.30	35.8%
5) TOTAL, REVENUES			211,128,791.00	211,128,791.00	47,199,882.35	213,658,260.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,110,619.00	68,110,619.00	19,572,925.57	75,619,574.94	(7,508,955.94)	-11.0%
2) Classified Salaries		2000-2999	22,193,835.72	22,193,835.72	6,644,370.27	24,081,952.94	(1,888,117.22)	-8.5%
3) Employee Benefits		3000-3999	36,960,304.50	36,960,304.50	10,012,447.79	37,637,592.95	(677,288.45)	-1.8%
4) Books and Supplies		4000-4999	6,630,680.86	6,630,680.86	1,298,536.68	10,853,529.86	(4,222,849.00)	-63.7%
5) Services and Other Operating Expenditures		5000-5999	14,241,463.44	14,241,463.44	6,966,795.94	18,530,522.74	(4,289,059.30)	-30.1%
6) Capital Outlay		6000-6999	780,406.00	780,406.00	300,788.77	2,637,223.27	(1,856,817.27)	-237.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	138,179.00	138,179.00	38,472.00	138,179.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,650,037.97)	(5,650,037.97)	(219,882.88)	(7,343,753.39)	1,693,715.42	-30.0%
9) TOTAL, EXPENDITURES			143,405,450.55	143,405,450.55	44,614,454.14	162,154,822.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,723,340.45	67,723,340.45	2,585,428.21	51,503,438.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
b) Transfers Out		7600-7629	1,583,337.00	1,583,337.00	0.00	1,583,337.00	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	(47,845,754.31)	(47,845,754.31)	0.00	(54,688,775.17)	(6,843,020.86)	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,417,291.31)	(49,417,291.31)	0.00	(56,260,312.17)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,306,049.14	18,306,049.14	2,585,428.21	(4,756,873.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,348,285.80	67,348,285.80		67,348,285.80	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)			67,348,285.80	67,348,285.80		67,348,285.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,348,285.80	67,348,285.80		67,348,285.80		
2) Ending Balance, June 30 (E + F1e)			85,654,334.94	85,654,334.94		62,591,411.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	153,103.98	153,103.98		153,103.98		
Stores		9712	274,252.27	274,252.27		274,252.27		
Prepaid Items		9713	415,529.29	415,529.29		415,529.29		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,587,179.00	1,587,179.00	445,054.00	1,738,361.00	151,182.00	9.5%
TOTAL, OTHER STATE REVENUE			4,549,740.00	4,549,740.00	528,340.27	4,784,208.27	234,468.27	5.2%
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	30,000.00	30,000.00	4,462.00	30,000.00	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	117,051.00	117,051.00	13,804.40	117,051.00	0.00	0.0%
Interest		8660	890,150.00	890,150.00	113,830.82	890,150.00	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	75,000.00	75,000.00	39,354.40	75,000.00	0.00	0.0%
Interagency Services		8677	3,586,000.00	3,586,000.00	29,983.00	3,606,000.00	20,000.00	0.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,839,278.00	1,839,278.00	1,447,846.43	4,158,155.30	2,318,877.30	126.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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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			6,537,479.00	6,537,479.00	1,649,281.05	8,876,356.30	2,338,877.30	35.8%
TOTAL, REVENUES			211,128,791.00	211,128,791.00	47,199,882.35	213,658,260.57	2,529,469.57	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,062,567.00	55,062,567.00	15,364,869.70	61,008,278.83	(5,945,711.83)	-10.8%
Certificated Pupil Support Salaries		1200	5,182,871.00	5,182,871.00	1,557,344.57	5,849,119.84	(666,248.84)	-12.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,357,690.00	7,357,690.00	2,457,400.90	7,760,433.31	(402,743.31)	-5.5%
Other Certificated Salaries		1900	507,491.00	507,491.00	193,310.40	1,001,742.96	(494,251.96)	-97.4%
TOTAL, CERTIFICATED SALARIES			68,110,619.00	68,110,619.00	19,572,925.57	75,619,574.94	(7,508,955.94)	-11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	889,765.00	889,765.00	293,908.74	1,503,353.77	(613,588.77)	-69.0%
Classified Support Salaries		2200	9,324,585.08	9,324,585.08	2,757,499.12	10,001,280.35	(676,695.27)	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	2,759,226.00	2,759,226.00	905,869.02	2,948,017.12	(188,791.12)	-6.8%
Clerical, Technical and Office Salaries		2400	7,887,583.00	7,887,583.00	2,389,411.76	8,213,454.21	(325,871.21)	-4.1%
Other Classified Salaries		2900	1,332,676.64	1,332,676.64	297,681.63	1,415,847.49	(83,170.85)	-6.2%
TOTAL, CLASSIFIED SALARIES			22,193,835.72	22,193,835.72	6,644,370.27	24,081,952.94	(1,888,117.22)	-8.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,031,085.00	13,031,085.00	3,636,133.43	13,678,477.91	(647,392.91)	-5.0%
PERS		3201-3202	5,877,508.00	5,877,508.00	1,671,275.56	6,178,444.36	(300,936.36)	-5.1%
OASDI/Medicare/Alternative		3301-3302	2,686,650.00	2,686,650.00	789,446.28	2,837,925.00	(151,275.00)	-5.6%
Health and Welfare Benefits		3401-3402	10,973,254.50	10,973,254.50	2,702,488.02	10,391,708.41	581,546.09	5.3%
Unemployment Insurance		3501-3502	45,403.00	45,403.00	13,142.07	65,480.84	(20,077.84)	-44.2%
Workers' Compensation		3601-3602	2,994,785.00	2,994,785.00	790,378.11	3,079,478.83	(84,693.83)	-2.8%
OPEB, Allocated		3701-3702	1,295,323.00	1,295,323.00	368,366.61	1,352,240.68	(56,917.68)	-4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,296.00	56,296.00	41,217.71	53,836.92	2,459.08	4.4%
TOTAL, EMPLOYEE BENEFITS			36,960,304.50	36,960,304.50	10,012,447.79	37,637,592.95	(677,288.45)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	3,516.03	3,617.28	(3,617.28)	New
Books and Other Reference Materials		4200	448,095.00	448,095.00	72,054.89	1,143,887.57	(695,792.57)	-155.3%
Materials and Supplies		4300	5,534,072.86	5,534,072.86	937,684.67	7,121,233.68	(1,587,160.82)	-28.7%
Noncapitalized Equipment		4400	648,513.00	648,513.00	285,281.09	2,584,791.33	(1,936,278.33)	-298.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,630,680.86	6,630,680.86	1,298,536.68	10,853,529.86	(4,222,849.00)	-63.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	373,800.00	373,800.00	93,449.44	404,539.66	(30,739.66)	-8.2%
Dues and Memberships		5300	76,101.00	76,101.00	71,891.45	96,880.00	(20,779.00)	-27.3%
Insurance		5400-5450	1,881,500.00	1,881,500.00	2,021,546.43	2,140,861.51	(259,361.51)	-13.8%
Operations and Housekeeping Services		5500	3,729,755.00	3,729,755.00	1,344,196.18	3,729,755.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	848,901.00	848,901.00	472,563.98	2,396,494.96	(1,547,593.96)	-182.3%
Transfers of Direct Costs		5710	(319,103.00)	(319,103.00)	(173,065.88)	(293,469.67)	(25,633.33)	8.0%
Transfers of Direct Costs - Interfund		5750	(75,478.00)	(75,478.00)	(16,450.28)	(128,279.21)	52,801.21	-70.0%
Professional/Consulting Services and Operating Expenditures		5800	6,361,333.98	6,361,333.98	3,026,462.78	8,815,075.56	(2,453,741.58)	-38.6%
Communications		5900	1,364,653.46	1,364,653.46	126,201.84	1,368,664.93	(4,011.47)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,241,463.44	14,241,463.44	6,966,795.94	18,530,522.74	(4,289,059.30)	-30.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	681,906.00	681,906.00	250,150.00	681,906.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,500.00	48,500.00	15,629.44	48,500.00	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	50,000.00	50,000.00	35,009.33	1,888,341.77	(1,838,341.77)	-3,676.7%
Equipment Replacement		6500	0.00	0.00	0.00	18,475.50	(18,475.50)	New
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			780,406.00	780,406.00	300,788.77	2,637,223.27	(1,856,817.27)	-237.9%
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	138,179.00	138,179.00	38,472.00	138,179.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			138,179.00	138,179.00	38,472.00	138,179.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,993,464.62)	(4,993,464.62)	(219,882.88)	(6,452,138.15)	1,458,673.53	-29.2%
Transfers of Indirect Costs - Interfund		7350	(656,573.35)	(656,573.35)	0.00	(891,615.24)	235,041.89	-35.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,650,037.97)	(5,650,037.97)	(219,882.88)	(7,343,753.39)	1,693,715.42	-30.0%
TOTAL, EXPENDITURES			143,405,450.55	143,405,450.55	44,614,454.14	162,154,822.31	(18,749,371.76)	-13.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,800.00	11,800.00	0.00	11,800.00	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	1,583,337.00	1,583,337.00	0.00	1,583,337.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,583,337.00	1,583,337.00	0.00	1,583,337.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%

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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								
Contributions from Unrestricted Revenues		8980	(47,845,754.31)	(47,845,754.31)	0.00	(54,688,775.17)	(6,843,020.86)	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(47,845,754.31)	(47,845,754.31)	0.00	(54,688,775.17)	(6,843,020.86)	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(49,417,291.31)	(49,417,291.31)	0.00	(56,260,312.17)	(6,843,020.86)	13.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,196,972.00	1,196,972.00	0.00	1,346,528.00	149,556.00	12.5%
2) Federal Revenue		8100-8299	31,029,747.78	31,029,747.78	3,922,794.69	44,452,255.25	13,422,507.47	43.3%
3) Other State Revenue		8300-8599	33,966,212.48	33,966,212.48	10,589,184.44	39,130,951.90	5,164,739.42	15.2%
4) Other Local Revenue		8600-8799	18,721,652.74	18,721,652.74	3,706,873.56	18,623,021.74	(98,631.00)	-0.5%
5) TOTAL, REVENUES			84,914,585.00	84,914,585.00	18,218,852.69	103,552,756.89		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,433,914.60	38,433,914.60	11,241,453.24	44,227,274.35	(5,793,359.75)	-15.1%
2) Classified Salaries		2000-2999	26,927,213.44	26,927,213.44	8,194,162.22	29,537,020.45	(2,609,807.01)	-9.7%
3) Employee Benefits		3000-3999	35,327,438.31	35,327,438.31	7,121,912.08	38,678,086.18	(3,350,647.87)	-9.5%
4) Books and Supplies		4000-4999	9,423,722.01	9,423,722.01	3,178,046.37	14,986,936.40	(5,563,214.39)	-59.0%
5) Services and Other Operating Expenditures		5000-5999	19,920,531.20	19,920,531.20	5,751,189.57	18,044,307.95	1,876,223.25	9.4%
6) Capital Outlay		6000-6999	6,284,607.00	6,284,607.00	2,889,757.49	16,832,872.79	(10,548,265.79)	-167.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,407,318.00	1,407,318.00	85,918.83	1,305,128.16	102,189.84	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,993,464.62	4,993,464.62	219,882.88	6,452,138.15	(1,458,673.53)	-29.2%
9) TOTAL, EXPENDITURES			142,718,209.18	142,718,209.18	38,682,322.68	170,063,764.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,803,624.18)	(57,803,624.18)	(20,463,469.99)	(66,511,007.54)		
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	47,845,754.31	47,845,754.31	0.00	54,688,775.17	6,843,020.86	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,845,754.31	47,845,754.31	0.00	54,688,775.17		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,957,869.87)	(9,957,869.87)	(20,463,469.99)	(11,822,232.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,435,398.50	49,435,398.50		49,435,398.50	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)			49,435,398.50	49,435,398.50		49,435,398.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,435,398.50	49,435,398.50		49,435,398.50		
2) Ending Balance, June 30 (E + F1e)			39,477,528.63	39,477,528.63		37,613,166.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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	39,477,528.63	39,477,528.63		37,613,166.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,196,972.00	1,196,972.00	0.00	1,346,528.00	149,556.00	12.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,196,972.00	1,196,972.00	0.00	1,346,528.00	149,556.00	12.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,983,869.00	3,983,869.00	7,928.04	3,991,797.04	7,928.04	0.2%
Special Education Discretionary Grants		8182	390,294.00	390,294.00	0.00	408,294.00	18,000.00	4.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,052,915.00	7,052,915.00	819,166.40	7,629,953.40	577,038.40	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	748,408.00	748,408.00	129,647.14	1,538,289.25	789,881.25	105.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	157,506.00	157,506.00	New
Title III, Part A, English Learner Program	4203	8290	620,621.00	620,621.00	124,956.48	1,249,549.48	628,928.48	101.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	541,162.00	541,162.00	213,058.06	1,199,097.75	657,935.75	121.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,692,478.78	17,692,478.78	2,628,038.57	28,277,768.33	10,585,289.55	59.8%
TOTAL, FEDERAL REVENUE			31,029,747.78	31,029,747.78	3,922,794.69	44,452,255.25	13,422,507.47	43.3%
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	999,792.00	999,792.00	296,492.00	999,792.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	982,488.00	982,488.00	159,222.31	1,141,710.31	159,222.31	16.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	31,983,932.48	31,983,932.48	10,133,470.13	36,989,449.59	5,005,517.11	15.7%
TOTAL, OTHER STATE REVENUE			33,966,212.48	33,966,212.48	10,589,184.44	39,130,951.90	5,164,739.42	15.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,674,151.82	3,674,151.82	(323,729.84)	3,681,355.82	7,204.00	0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,548,540.92	1,548,540.92	337,919.40	1,698,639.92	150,099.00	9.7%
Tuition		8710	266,364.00	266,364.00	0.00	266,364.00	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	13,232,596.00	13,232,596.00	3,692,684.00	12,976,662.00	(255,934.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			18,721,652.74	18,721,652.74	3,706,873.56	18,623,021.74	(98,631.00)	-0.5%
TOTAL, REVENUES			84,914,585.00	84,914,585.00	18,218,852.69	103,552,756.89	18,638,171.89	21.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,721,473.00	28,721,473.00	8,007,565.70	33,492,443.97	(4,770,970.97)	-16.6%
Certificated Pupil Support Salaries		1200	1,863,745.60	1,863,745.60	546,101.11	2,145,828.60	(282,083.00)	-15.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,716,328.00	6,716,328.00	2,304,117.35	7,256,599.20	(540,271.20)	-8.0%
Other Certificated Salaries		1900	1,132,368.00	1,132,368.00	383,669.08	1,332,402.58	(200,034.58)	-17.7%
TOTAL, CERTIFICATED SALARIES			38,433,914.60	38,433,914.60	11,241,453.24	44,227,274.35	(5,793,359.75)	-15.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,528,581.44	18,528,581.44	5,477,778.36	20,338,336.41	(1,809,754.97)	-9.8%
Classified Support Salaries		2200	4,307,455.00	4,307,455.00	1,280,513.40	4,603,895.71	(296,440.71)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	768,615.00	768,615.00	267,333.25	834,984.93	(66,369.93)	-8.6%
Clerical, Technical and Office Salaries		2400	1,530,501.00	1,530,501.00	484,266.89	1,703,842.82	(173,341.82)	-11.3%
Other Classified Salaries		2900	1,792,061.00	1,792,061.00	684,270.32	2,055,960.58	(263,899.58)	-14.7%
TOTAL, CLASSIFIED SALARIES			26,927,213.44	26,927,213.44	8,194,162.22	29,537,020.45	(2,609,807.01)	-9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,577,236.00	16,577,236.00	2,027,368.93	17,849,799.38	(1,272,563.38)	-7.7%
PERS		3201-3202	7,004,253.31	7,004,253.31	2,095,574.51	8,070,961.85	(1,066,708.54)	-15.2%
OASDI/Medicare/Alternative		3301-3302	2,569,573.00	2,569,573.00	815,033.30	3,017,121.39	(447,548.39)	-17.4%
Health and Welfare Benefits		3401-3402	6,786,839.00	6,786,839.00	1,554,594.15	7,004,076.45	(217,237.45)	-3.2%
Unemployment Insurance		3501-3502	32,715.00	32,715.00	9,791.09	48,272.14	(15,557.14)	-47.6%
Workers' Compensation		3601-3602	2,143,365.00	2,143,365.00	617,171.01	2,421,180.92	(277,815.92)	-13.0%
OPEB, Allocated		3701-3702	205,599.00	205,599.00	0.00	260,148.05	(54,549.05)	-26.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,858.00	7,858.00	2,379.09	6,526.00	1,332.00	17.0%
TOTAL, EMPLOYEE BENEFITS			35,327,438.31	35,327,438.31	7,121,912.08	38,678,086.18	(3,350,647.87)	-9.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	797,488.00	797,488.00	21,214.64	772,488.00	25,000.00	3.1%
Books and Other Reference Materials		4200	127,000.00	127,000.00	26,777.23	205,141.32	(78,141.32)	-61.5%
Materials and Supplies		4300	5,060,322.96	5,060,322.96	1,015,330.14	8,244,460.57	(3,184,137.61)	-62.9%
Noncapitalized Equipment		4400	3,438,911.05	3,438,911.05	2,114,724.36	5,764,846.51	(2,325,935.46)	-67.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,423,722.01	9,423,722.01	3,178,046.37	14,986,936.40	(5,563,214.39)	-59.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	503,608.00	503,608.00	53,110.28	434,388.98	69,219.02	13.7%
Dues and Memberships		5300	0.00	0.00	355.00	355.00	(355.00)	New
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	1,656,495.00	1,656,495.00	265,133.18	1,056,123.75	600,371.25	36.2%
Transfers of Direct Costs		5710	319,103.00	319,103.00	173,065.88	293,469.67	25,633.33	8.0%
Transfers of Direct Costs - Interfund		5750	(14,350.00)	(14,350.00)	0.00	(14,350.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,412,556.20	17,412,556.20	5,249,732.69	16,228,177.92	1,184,378.28	6.8%
Communications		5900	43,119.00	43,119.00	9,792.54	46,142.63	(3,023.63)	-7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,920,531.20	19,920,531.20	5,751,189.57	18,044,307.95	1,876,223.25	9.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	673,235.19	817,994.00	(817,994.00)	New
Buildings and Improvements of Buildings		6200	3,652,628.00	3,652,628.00	2,152,616.21	13,074,617.86	(9,421,989.86)	-258.0%
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	2,139,970.00	2,139,970.00	63,906.09	2,448,251.93	(308,281.93)	-14.4%
Equipment Replacement		6500	492,009.00	492,009.00	0.00	492,009.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,284,607.00	6,284,607.00	2,889,757.49	16,832,872.79	(10,548,265.79)	-167.8%
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	790,748.00	790,748.00	70,258.04	705,748.00	85,000.00	10.7%
Payments to County Offices		7142	616,570.00	616,570.00	15,660.79	599,380.16	17,189.84	2.8%
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%

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 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)			1,407,318.00	1,407,318.00	85,918.83	1,305,128.16	102,189.84	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,993,464.62	4,993,464.62	219,882.88	6,452,138.15	(1,458,673.53)	-29.2%
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			4,993,464.62	4,993,464.62	219,882.88	6,452,138.15	(1,458,673.53)	-29.2%
TOTAL, EXPENDITURES			142,718,209.18	142,718,209.18	38,682,322.68	170,063,764.43	(27,345,555.25)	-19.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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								
Contributions from Unrestricted Revenues		8980	47,845,754.31	47,845,754.31	0.00	54,688,775.17	6,843,020.86	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			47,845,754.31	47,845,754.31	0.00	54,688,775.17	6,843,020.86	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,845,754.31	47,845,754.31	0.00	54,688,775.17	(6,843,020.86)	-14.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	201,231,909.00	201,231,909.00	45,022,261.03	201,337,589.00	105,680.00	0.1%
2) Federal Revenue		8100-8299	31,036,382.78	31,036,382.78	3,922,794.69	44,458,890.25	13,422,507.47	43.2%
3) Other State Revenue		8300-8599	38,515,952.48	38,515,952.48	11,117,524.71	43,915,160.17	5,399,207.69	14.0%
4) Other Local Revenue		8600-8799	25,259,131.74	25,259,131.74	5,356,154.61	27,499,378.04	2,240,246.30	8.9%
5) TOTAL, REVENUES			296,043,376.00	296,043,376.00	65,418,735.04	317,211,017.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,544,533.60	106,544,533.60	30,814,378.81	119,846,849.29	(13,302,315.69)	-12.5%
2) Classified Salaries		2000-2999	49,121,049.16	49,121,049.16	14,838,532.49	53,618,973.39	(4,497,924.23)	-9.2%
3) Employee Benefits		3000-3999	72,287,742.81	72,287,742.81	17,134,359.87	76,315,679.13	(4,027,936.32)	-5.6%
4) Books and Supplies		4000-4999	16,054,402.87	16,054,402.87	4,476,583.05	25,840,466.26	(9,786,063.39)	-61.0%
5) Services and Other Operating Expenditures		5000-5999	34,161,994.64	34,161,994.64	12,717,985.51	36,574,830.69	(2,412,836.05)	-7.1%
6) Capital Outlay		6000-6999	7,065,013.00	7,065,013.00	3,190,546.26	19,470,096.06	(12,405,083.06)	-175.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,545,497.00	1,545,497.00	124,390.83	1,443,307.16	102,189.84	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(656,573.35)	(656,573.35)	0.00	(891,615.24)	235,041.89	-35.8%
9) TOTAL, EXPENDITURES			286,123,659.73	286,123,659.73	83,296,776.82	332,218,586.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,919,716.27	9,919,716.27	(17,878,041.78)	(15,007,569.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
b) Transfers Out		7600-7629	1,583,337.00	1,583,337.00	0.00	1,583,337.00	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			(1,571,537.00)	(1,571,537.00)	0.00	(1,571,537.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,348,179.27	8,348,179.27	(17,878,041.78)	(16,579,106.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	116,783,684.30	116,783,684.30		116,783,684.30	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)			116,783,684.30	116,783,684.30		116,783,684.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,783,684.30	116,783,684.30		116,783,684.30		
2) Ending Balance, June 30 (E + F1e)			125,131,863.57	125,131,863.57		100,204,578.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	153,103.98	153,103.98		153,103.98		
Stores		9712	274,252.27	274,252.27		274,252.27		
Prepaid Items		9713	415,529.29	415,529.29		415,529.29		
All Others		9719	0.00	0.00		0.00		

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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	39,477,528.63	39,477,528.63		37,613,166.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	51,501,382.00	51,501,382.00		38,545,476.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,631,210.00	8,631,210.00		10,014,058.00		
Unassigned/Unappropriated Amount		9790	24,678,857.40	24,678,857.40		13,188,992.35		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	116,450,295.00	116,450,295.00	33,573,763.00	117,062,493.00	612,198.00	0.5%
Education Protection Account State Aid - Current Year		8012	44,725,923.00	44,725,923.00	11,452,383.00	44,070,456.00	(655,467.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	209,133.00	209,133.00	0.00	209,133.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	40,094,510.00	40,094,510.00	270,106.20	40,094,510.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,256,187.00	1,256,187.00	1,415,764.74	1,256,187.00	0.00	0.0%
Prior Years' Taxes		8043	(73,108.00)	(73,108.00)	2,146.81	(73,108.00)	0.00	0.0%
Supplemental Taxes		8044	4,322,207.00	4,322,207.00	763,294.35	4,322,207.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(105,150.00)	(105,150.00)	0.00	(105,150.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,095,440.00	3,095,440.00	0.00	3,095,440.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			209,975,437.00	209,975,437.00	47,477,458.10	209,932,168.00	(43,269.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,940,500.00)	(9,940,500.00)	(2,455,197.07)	(9,941,107.00)	(607.00)	0.0%
Property Taxes Transfers		8097	1,196,972.00	1,196,972.00	0.00	1,346,528.00	149,556.00	12.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			201,231,909.00	201,231,909.00	45,022,261.03	201,337,589.00	105,680.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,983,869.00	3,983,869.00	7,928.04	3,991,797.04	7,928.04	0.2%
Special Education Discretionary Grants		8182	390,294.00	390,294.00	0.00	408,294.00	18,000.00	4.6%

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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)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	6,635.00	6,635.00	0.00	6,635.00	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	7,052,915.00	7,052,915.00	819,166.40	7,629,953.40	577,038.40	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	748,408.00	748,408.00	129,647.14	1,538,289.25	789,881.25	105.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	157,506.00	157,506.00	New
Title III, Part A, English Learner Program	4203	8290	620,621.00	620,621.00	124,956.48	1,249,549.48	628,928.48	101.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	541,162.00	541,162.00	213,058.06	1,199,097.75	657,935.75	121.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,692,478.78	17,692,478.78	2,628,038.57	28,277,768.33	10,585,289.55	59.8%
TOTAL, FEDERAL REVENUE			31,036,382.78	31,036,382.78	3,922,794.69	44,458,890.25	13,422,507.47	43.2%
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	999,792.00	999,792.00	296,492.00	999,792.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	469,681.00	469,681.00	0.00	469,681.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,475,368.00	3,475,368.00	242,508.58	3,717,876.58	242,508.58	7.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,571,111.48	33,571,111.48	10,578,524.13	38,727,810.59	5,156,699.11	15.4%
TOTAL, OTHER STATE REVENUE			38,515,952.48	38,515,952.48	11,117,524.71	43,915,160.17	5,399,207.69	14.0%
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	30,000.00	30,000.00	4,462.00	30,000.00	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	117,051.00	117,051.00	13,804.40	117,051.00	0.00	0.0%
Interest		8660	890,150.00	890,150.00	113,830.82	890,150.00	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	75,000.00	75,000.00	39,354.40	75,000.00	0.00	0.0%
Interagency Services		8677	7,260,151.82	7,260,151.82	(293,746.84)	7,287,355.82	27,204.00	0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,387,818.92	3,387,818.92	1,785,765.83	5,856,795.22	2,468,976.30	72.9%
Tuition		8710	266,364.00	266,364.00	0.00	266,364.00	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	13,232,596.00	13,232,596.00	3,692,684.00	12,976,662.00	(255,934.00)	-1.9%

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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			25,259,131.74	25,259,131.74	5,356,154.61	27,499,378.04	2,240,246.30	8.9%
TOTAL, REVENUES			296,043,376.00	296,043,376.00	65,418,735.04	317,211,017.46	21,167,641.46	7.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	83,784,040.00	83,784,040.00	23,372,435.40	94,500,722.80	(10,716,682.80)	-12.8%
Certificated Pupil Support Salaries		1200	7,046,616.60	7,046,616.60	2,103,445.68	7,994,948.44	(948,331.84)	-13.5%
Certificated Supervisors' and Administrators' Salaries		1300	14,074,018.00	14,074,018.00	4,761,518.25	15,017,032.51	(943,014.51)	-6.7%
Other Certificated Salaries		1900	1,639,859.00	1,639,859.00	576,979.48	2,334,145.54	(694,286.54)	-42.3%
TOTAL, CERTIFICATED SALARIES			106,544,533.60	106,544,533.60	30,814,378.81	119,846,849.29	(13,302,315.69)	-12.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,418,346.44	19,418,346.44	5,771,687.10	21,841,690.18	(2,423,343.74)	-12.5%
Classified Support Salaries		2200	13,632,040.08	13,632,040.08	4,038,012.52	14,605,176.06	(973,135.98)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	3,527,841.00	3,527,841.00	1,173,202.27	3,783,002.05	(255,161.05)	-7.2%
Clerical, Technical and Office Salaries		2400	9,418,084.00	9,418,084.00	2,873,678.65	9,917,297.03	(499,213.03)	-5.3%
Other Classified Salaries		2900	3,124,737.64	3,124,737.64	981,951.95	3,471,808.07	(347,070.43)	-11.1%
TOTAL, CLASSIFIED SALARIES			49,121,049.16	49,121,049.16	14,838,532.49	53,618,973.39	(4,497,924.23)	-9.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,608,321.00	29,608,321.00	5,663,502.36	31,528,277.29	(1,919,956.29)	-6.5%
PERS		3201-3202	12,881,761.31	12,881,761.31	3,766,850.07	14,249,406.21	(1,367,644.90)	-10.6%
OASDI/Medicare/Alternative		3301-3302	5,256,223.00	5,256,223.00	1,604,479.58	5,855,046.39	(598,823.39)	-11.4%
Health and Welfare Benefits		3401-3402	17,760,093.50	17,760,093.50	4,257,082.17	17,395,784.86	364,308.64	2.1%
Unemployment Insurance		3501-3502	78,118.00	78,118.00	22,933.16	113,752.98	(35,634.98)	-45.6%
Workers' Compensation		3601-3602	5,138,150.00	5,138,150.00	1,407,549.12	5,500,659.75	(362,509.75)	-7.1%
OPEB, Allocated		3701-3702	1,500,922.00	1,500,922.00	368,366.61	1,612,388.73	(111,466.73)	-7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,154.00	64,154.00	43,596.80	60,362.92	3,791.08	5.9%
TOTAL, EMPLOYEE BENEFITS			72,287,742.81	72,287,742.81	17,134,359.87	76,315,679.13	(4,027,936.32)	-5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	797,488.00	797,488.00	24,730.67	776,105.28	21,382.72	2.7%
Books and Other Reference Materials		4200	575,095.00	575,095.00	98,832.12	1,349,028.89	(773,933.89)	-134.6%
Materials and Supplies		4300	10,594,395.82	10,594,395.82	1,953,014.81	15,365,694.25	(4,771,298.43)	-45.0%
Noncapitalized Equipment		4400	4,087,424.05	4,087,424.05	2,400,005.45	8,349,637.84	(4,262,213.79)	-104.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,054,402.87	16,054,402.87	4,476,583.05	25,840,466.26	(9,786,063.39)	-61.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	877,408.00	877,408.00	146,559.72	838,928.64	38,479.36	4.4%
Dues and Memberships		5300	76,101.00	76,101.00	72,246.45	97,235.00	(21,134.00)	-27.8%
Insurance		5400-5450	1,881,500.00	1,881,500.00	2,021,546.43	2,140,861.51	(259,361.51)	-13.8%
Operations and Housekeeping Services		5500	3,729,755.00	3,729,755.00	1,344,196.18	3,729,755.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,505,396.00	2,505,396.00	737,697.16	3,452,618.71	(947,222.71)	-37.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(89,828.00)	(89,828.00)	(16,450.28)	(142,629.21)	52,801.21	-58.8%
Professional/Consulting Services and Operating Expenditures		5800	23,773,890.18	23,773,890.18	8,276,195.47	25,043,253.48	(1,269,363.30)	-5.3%
Communications		5900	1,407,772.46	1,407,772.46	135,994.38	1,414,807.56	(7,035.10)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,161,994.64	34,161,994.64	12,717,985.51	36,574,830.69	(2,412,836.05)	-7.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	681,906.00	681,906.00	923,385.19	1,499,900.00	(817,994.00)	-120.0%
Buildings and Improvements of Buildings		6200	3,701,128.00	3,701,128.00	2,168,245.65	13,123,117.86	(9,421,989.86)	-254.6%
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	2,189,970.00	2,189,970.00	98,915.42	4,336,593.70	(2,146,623.70)	-98.0%
Equipment Replacement		6500	492,009.00	492,009.00	0.00	510,484.50	(18,475.50)	-3.8%
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			7,065,013.00	7,065,013.00	3,190,546.26	19,470,096.06	(12,405,083.06)	-175.6%
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	790,748.00	790,748.00	70,258.04	705,748.00	85,000.00	10.7%
Payments to County Offices		7142	754,749.00	754,749.00	54,132.79	737,559.16	17,189.84	2.3%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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)			1,545,497.00	1,545,497.00	124,390.83	1,443,307.16	102,189.84	6.6%
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	(656,573.35)	(656,573.35)	0.00	(891,615.24)	235,041.89	-35.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(656,573.35)	(656,573.35)	0.00	(891,615.24)	235,041.89	-35.8%
TOTAL, EXPENDITURES			286,123,659.73	286,123,659.73	83,296,776.82	332,218,586.74	(46,094,927.01)	-16.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,800.00	11,800.00	0.00	11,800.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,800.00	11,800.00	0.00	11,800.00	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	1,583,337.00	1,583,337.00	0.00	1,583,337.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,583,337.00	1,583,337.00	0.00	1,583,337.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(1,571,537.00)	(1,571,537.00)	0.00	(1,571,537.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,799,179.00
6300	Lottery : Instructional Materials	5,825,998.61
6331	CA Community Schools Partnership Act - Planning Grant	180,000.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	61,219.97
6547	Special Education Early Intervention Preschool Grant	242,108.76
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,426,658.97
7085	Learning Communities for School Success Program	677,732.00
7435	Learning Recovery Emergency Block Grant	16,164,263.50
7810	Other Restricted State	237,632.84
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,525,385.80
9010	Other Restricted Local	1,472,986.68
Total, Restricted Balance		37,613,166.13

SUPPLEMENTAL SACS

FORM AI – AVERAGE DAILY ATTENDANCE

FORM CI – DISTRICT CERTIFICATION

FORM 01CSI – CRITERIA AND STANDARDS

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)	14,579.98	14,579.98	14,198.30	14,578.87	(1.11)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,579.98	14,579.98	14,198.30	14,578.87	(1.11)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
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)	14,579.98	14,579.98	14,198.30	14,578.87	(1.11)	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					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,156.82	1,156.82	1,076.09	1,076.09	(80.73)	-7.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,156.82	1,156.82	1,076.09	1,076.09	(80.73)	-7.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,156.82	1,156.82	1,076.09	1,076.09	(80.73)	-7.0%

<p>NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)</p> <p>Signed: _____ Date: _____</p> <p style="text-align: center;">District Superintendent or Designee</p>	
<p>NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.</p> <p>To the County Superintendent of Schools:</p> <p style="padding-left: 40px;">This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)</p> <p>Meeting Date: <u>December 12, 2023</u> Signed: _____</p> <p style="text-align: right;">President of the Governing Board</p>	
<p>CERTIFICATION OF FINANCIAL CONDITION</p> <p><u> X </u> POSITIVE CERTIFICATION</p> <p style="padding-left: 40px;">As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.</p> <p><u> </u> QUALIFIED CERTIFICATION</p> <p style="padding-left: 40px;">As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.</p> <p><u> </u> NEGATIVE CERTIFICATION</p> <p style="padding-left: 40px;">As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.</p>	
<p>Contact person for additional information on the interim report:</p> <p>Name: <u>Miranda Durning</u> Telephone: <u>619-588-3071</u></p> <p>Title: <u>Director, Fiscal Services</u> E-mail: <u>durningm@cajonvalley.net</u></p>	

Criteria and Standards Review Summary

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	14,579.98	14,578.87		
Charter School	0.00	0.00		
Total ADA	14,579.98	14,578.87	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	13,951.64	14,198.30		
Charter School	0.00	0.00		
Total ADA	13,951.64	14,198.30	1.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	13,817.23	14,127.29		
Charter School	0.00	0.00		
Total ADA	13,817.23	14,127.29	2.2%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The funded ADA projection for the 2nd Subsequent Year increased due to an enrollment increase that occurred in the budget year. Enrollment for 2023-24 was projected to be 15,107 but is currently closer to 15,595. The increase of 488 students changed the funded ADA method from 3-prior years average to the prior year in the 2nd subsequent year.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	15,107.00	15,595.00	
	Charter School			
	Total Enrollment	15,107.00	15,595.00	3.2%
				Not Met
1st Subsequent Year (2024-25)	District Regular	15,028.00	15,517.00	
	Charter School			
	Total Enrollment	15,028.00	15,517.00	3.3%
				Not Met
2nd Subsequent Year (2025-26)	District Regular	14,966.00	15,439.00	
	Charter School			
	Total Enrollment	14,966.00	15,439.00	3.2%
				Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment projections have increased over the 2% allowance due to the increase in enrollment that occurred in the budget year. With a large outgoing 8th grade class in the prior year, the district was expecting a drop in enrollment, but instead saw an increase of 488 students over projected.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	15,668	15,776	
Charter School			
Total ADA/Enrollment	15,668	15,776	99.3%
Second Prior Year (2021-22)			
District Regular	13,442	14,799	
Charter School			
Total ADA/Enrollment	13,442	14,799	90.8%
First Prior Year (2022-23)			
District Regular	14,038	15,333	
Charter School			
Total ADA/Enrollment	14,038	15,333	91.6%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	14,198	15,595		
Charter School	0			
Total ADA/Enrollment	14,198	15,595	91.0%	Met
1st Subsequent Year (2024-25)				
District Regular	14,127	15,517		
Charter School				
Total ADA/Enrollment	14,127	15,517	91.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	14,056	15,439		
Charter School				
Total ADA/Enrollment	14,056	15,439	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Fiscal Year	Budget Adoption	First Interim			Status
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change		
Current Year (2023-24)	209,975,437.00	209,932,168.00	0.0%		Met
1st Subsequent Year (2024-25)	212,080,180.00	215,355,234.00	1.5%		Met
2nd Subsequent Year (2025-26)	215,774,547.00	219,930,877.00	1.9%		Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	108,677,810.16	121,141,050.66	89.7%
Second Prior Year (2021-22)	115,341,352.88	130,054,386.00	88.7%
First Prior Year (2022-23)	120,613,598.51	133,662,207.17	90.2%
	Historical Average Ratio:		89.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	137,339,120.83	162,154,822.31	84.7%	Not Met
1st Subsequent Year (2024-25)	139,832,612.12	158,745,893.63	88.1%	Met
2nd Subsequent Year (2025-26)	142,230,450.10	162,235,864.11	87.7%	Met

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

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

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

Explanation:
(required if NOT met)

Carry over funds from prior year ending balances, such as school donations, site basic and Supplemental & Concentration funds, Title I-IV, Educator's Effectiveness, etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed the budgets disperse to include salaries and benefits to a greater degree. The subsequent year budgets exclude carry over expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	31,036,382.78	44,458,890.25	43.2%	Yes
1st Subsequent Year (2024-25)	24,890,972.23	21,707,577.96	-12.8%	Yes
2nd Subsequent Year (2025-26)	13,343,904.00	13,336,229.15	-.1%	No

Explanation:
(required if Yes)

The current year recognizes prior year carry over federal revenue in categorical resources, which require recognition in the same year as spent. Federal Covid funds will be expiring in the beginning of the 1st subsequent year, September 30, 2024. Revenues have been apportioned higher in the current year for these funds than at budget adoption and have been removed from the 1st subsequent year.

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

Current Year (2023-24)	38,515,952.48	43,915,160.17	14.0%	Yes
1st Subsequent Year (2024-25)	35,535,505.58	38,371,962.36	8.0%	Yes
2nd Subsequent Year (2025-26)	35,224,618.73	38,223,895.99	8.5%	Yes

Explanation:
(required if Yes)

On-going revenues for the state program Arts and Music in Schools from Proposition 28 has been added.

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

Current Year (2023-24)	25,259,131.74	27,499,378.04	8.9%	Yes
1st Subsequent Year (2024-25)	24,182,423.19	24,917,778.43	3.0%	No
2nd Subsequent Year (2025-26)	23,980,548.01	24,709,422.72	3.0%	No

Explanation:
(required if Yes)

Some local revenue budgets such as donations are added as received causing an increase in the current year.

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

Current Year (2023-24)	16,054,402.87	25,840,466.26	61.0%	Yes
1st Subsequent Year (2024-25)	12,448,231.06	16,043,432.05	28.9%	Yes
2nd Subsequent Year (2025-26)	11,574,818.05	11,983,095.80	3.5%	No

Explanation:
(required if Yes)

Books and supplies expenditure budgets against prior year carry over balances as well as new program revenues has been added since the adopted budget in the current year. Supplies expenditures budget are also included in the 1st subsequent year for the new on-going Arts and Music in Schools funding as well as any remaining federal Covid funds expiring September 30 in the 1st subsequent year.

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

Current Year (2023-24)	34,161,994.64	36,574,830.69	7.1%	Yes
1st Subsequent Year (2024-25)	31,467,545.31	31,594,144.97	.4%	No
2nd Subsequent Year (2025-26)	28,044,701.52	27,920,805.83	-.4%	No

Explanation:
(required if Yes)

Services and other operating expenditure budgets against prior year carry over balances as well as new program revenues have been added in the current year. Carry over expenditures are removed in the subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	94,811,467.00	115,873,428.46	22.2%	Not Met
1st Subsequent Year (2024-25)	84,608,901.00	84,997,318.75	.5%	Met
2nd Subsequent Year (2025-26)	72,549,070.74	76,269,547.86	5.1%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	50,216,397.51	62,415,296.95	24.3%	Not Met
1st Subsequent Year (2024-25)	43,915,776.37	47,637,577.02	8.5%	Not Met
2nd Subsequent Year (2025-26)	39,619,519.57	39,903,901.63	.7%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The current year recognizes prior year carry over federal revenue in categorical resources, which require recognition in the same year as spent. Federal Covid funds will be expiring in the beginning of the 1st subsequent year, September 30, 2024. Revenues have been apportioned higher in the current year for these funds than at budget adoption and have been removed from the 1st subsequent year.

Explanation:

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

On-going revenues for the state program Arts and Music in Schools from Proposition 28 has been added.

Explanation:

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

Some local revenue budgets such as donations are added as received causing an increase in the current year.

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

Explanation:

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

Books and supplies expenditure budgets against prior year carry over balances as well as new program revenues has been added since the adopted budget in the current year. Supplies expenditures budget are also included in the 1st subsequent year for the new on-going Arts and Music in Schools funding as well as any remaining federal Covid funds expiring September 30 in the 1st subsequent year.

Explanation:

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

Services and other operating expenditure budgets against prior year carry over balances as well as new program revenues have been added in the current year. Carry over expenditures are removed in the subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,715,567.00	8,715,567.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,835,055.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.0%	8.8%	9.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.9%	3.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(4,756,873.91)	163,738,159.31	2.9%	Not Met
1st Subsequent Year (2024-25)	2,767,744.85	160,329,230.63	N/A	Met
2nd Subsequent Year (2025-26)	2,257,811.26	163,819,201.11	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending occurs in the current year due to the budgeted spending down of unrestricted carryover fund balances such as the site Basic and Supplemental & Concentration funds as well as donations.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	100,204,578.02	Met
1st Subsequent Year (2024-25)	95,009,891.97	Met
2nd Subsequent Year (2025-26)	89,789,259.32	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	91,172,385.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,198.30	14,790.80	14,777.03
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	333,801,923.74	296,673,353.80	292,507,322.51
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	333,801,923.74	296,673,353.80	292,507,322.51

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

3%	3%	3%
10,014,057.71	8,900,200.61	8,775,219.68
0.00	0.00	0.00
10,014,057.71	8,900,200.61	8,775,219.68

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,014,058.00	8,900,201.00	8,775,220.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	13,188,992.35	17,070,594.20	19,453,386.46
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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. District's Available Reserve Amount (Lines C1 thru C7)	23,203,050.35	25,970,795.20	28,228,606.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.95%	8.75%	9.65%
District's Reserve Standard (Section 10B, Line 7):	10,014,057.71	8,900,200.61	8,775,219.68
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Temporary loans are provided to Child Nutrition and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the programs, and loans are only needed to remedy temporary cash flow needs.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(47,845,754.31)	(54,688,775.17)	14.3%	6,843,020.86	Not Met
1st Subsequent Year (2024-25)	(49,380,226.00)	(54,344,865.00)	10.1%	4,964,639.00	Not Met
2nd Subsequent Year (2025-26)	(50,734,112.00)	(56,068,530.00)	10.5%	5,334,418.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	11,800.00	11,800.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	11,800.00	11,800.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	11,800.00	11,800.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,583,337.00	1,583,337.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	1,602,142.00	1,583,337.00	-1.2%	(18,805.00)	Met
2nd Subsequent Year (2025-26)	1,615,282.00	1,583,337.00	-2.0%	(31,945.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to restricted programs increased over the standard of 5% due to the negotiated salary increase of 7% on-going and 2% one-time for the current year.

- 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 general fund operational budget.

Project Information:
(required if YES)

Total Annual Pay ments:	20,657,300	20,917,578	18,685,093	18,379,799
Has total annual payment increased over prior year (2022-23)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for leases and district general fund commitments are decreasing annually. Total annual payments are increasing only for the General Obligation Bond payments made out of Fund 51 through the County treasurer.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

- 2 OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
58,045,701.00		51,952,453.00
0.00		0.00
58,045,701.00		51,952,453.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

- 3 OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
0.00		0.00
0.00		0.00
0.00		0.00

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

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

1,694,530.39	1,770,417.88
1,745,366.00	1,823,530.00
1,797,727.00	1,878,236.00

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

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

1,694,530.39	1,770,417.88
1,745,366.00	1,823,530.00
1,797,727.00	1,878,236.00

- d. Number of retirees receiving OPEB benefits

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

180	187
180	187
180	187

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption
(Form 01CS, Item S7B) First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption
(Form 01CS, Item S7B) First Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	982.1	1,013.8	1,013.8	1,013.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption**2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:**

Nov 14, 2023

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

If Yes, date of Superintendent and CBO certification:

Oct 23, 2023

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

If Yes, date of budget revision board adoption:

Yes

Dec 12, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	930.1	981.6	981.6	981.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Nov 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 23, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	131.0	133.0	133.0	133.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
- ---

ADDITIONAL FISCAL INDICATORS

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

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

No

- A2.** Is the system of personnel position control independent from the payroll system?

Yes

- A3.** Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

DISTRICT FORMS

MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

Cajon Valley Union School District Multiyear Projection for 2023-24 thru 2025-26

Based on 2023-24 1ST INTERIM, Updated 11/30/23

Assumptions:		Fund 3-PY Average 14,578.87			Prior 14,198.30			Prior 14,127.29		
		State COLA 8.22%	Undup 74.59%	P2 ADA 14,198.30	State COLA 3.94%	Undup 76.25%	P2 ADA 14,127.29	State COLA 3.29%	Undup 75.09%	P2 ADA 14,056.27
		2023-24 1ST INTERIM			2024-25 Projected			2025-26 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	199,991,061	1,346,528	201,337,589	205,123,021	1,346,528	206,469,549	209,658,814	1,346,528	211,005,342
Federal Revenue	8100-8299	6,635	44,452,255	44,458,890	6,635	21,700,943	21,707,578	6,635	13,329,594	13,336,229
Other State Revenue	8300-8599	4,784,208	39,130,952	43,915,160	4,897,470	33,474,493	38,371,962	4,973,734	33,250,162	38,223,896
Local Revenue	8600-8799	8,876,356	18,623,022	27,499,378	7,402,915	17,514,864	24,917,778	7,494,559	17,214,864	24,709,423
Interfund Transfers In	8900-8929	11,800	-	11,800	11,800	-	11,800	11,800	-	11,800
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-54,688,775	54,688,775	-	-54,344,865	54,344,865	-	-56,068,530	56,068,530	-
Total Revenue with Adjustments		158,981,285	158,241,532	317,222,817	163,096,975	128,381,692	291,478,668	166,077,012	121,209,677	287,286,690
Expenditures										
Certificated Salaries	1000-1999	75,619,575	44,227,274	119,846,849	77,494,780	38,272,290	115,767,070	78,657,202	38,485,240	117,142,442
Classified Salaries	2000-2999	24,081,953	29,537,020	53,618,973	23,786,033	28,210,338	51,996,371	24,142,824	28,604,918	52,747,742
Employee Benefits	3000-3999	37,637,593	38,678,086	76,315,679	38,551,799	36,365,449	74,917,248	39,430,424	36,930,945	76,361,369
Books/Supplies	4000-4999	10,853,530	14,986,936	25,840,466	6,480,085	9,563,347	16,043,432	6,651,159	5,331,937	11,983,096
Services/Operating Expenses	5000-5999	18,530,523	18,044,308	36,574,831	16,452,752	15,141,393	31,594,145	16,898,238	11,022,567	27,920,806
Capital Outlay	6000-6999	2,637,223	16,832,873	19,470,096	205,908	4,014,151	4,220,059	205,908	4,010,931	4,216,839
Other Outgo & Long Term Debt	7100-7499	138,179	1,305,128	1,443,307	138,179	1,305,128	1,443,307	138,179	1,305,128	1,443,307
Direct/Indirect Support	7300-7399	(7,343,753)	6,452,138	(891,615)	(4,363,642)	3,472,026	(891,615)	(3,888,070)	2,996,455	(891,615)
Interfund Transfers Out	7600-7629	1,583,337	0	1,583,337	1,583,337	0	1,583,337	1,583,337	0	1,583,337
Total Expenditures		163,738,159	170,063,764	333,801,924	160,329,231	136,344,123	296,673,354	163,819,201	128,688,121	292,507,323
Beginning Fund Balance		67,348,286	49,435,399	116,783,684	62,591,412	37,613,166	100,204,578	65,359,157	29,650,735	95,009,892
Projected Ending Fund Balance		62,591,412	37,613,166	100,204,578	65,359,157	29,650,735	95,009,892	67,616,968	22,172,291	89,789,259
Excess or (Deficit)		(4,756,874)	(11,822,232)	(16,579,106)	2,767,745	(7,962,431)	(5,194,686)	2,257,811	(7,478,444)	(5,220,633)
Revolving Cash		153,104	0	153,104	153,104	0	153,104	153,104	0	153,104
Stores		274,252	0	274,252	274,252	0	274,252	274,252	0	274,252
Prepaid Expenditures		415,529	0	415,529	415,529	0	415,529	415,529	0	415,529
Restricted		0	37,613,166	37,613,166	0	29,650,735	29,650,735	0	22,172,291	22,172,291
Mandated Reserve for Contingencies		10,014,058	0	10,014,058	8,900,201	0	8,900,201	8,775,220	0	8,775,220
Other Commitments		38,545,476	0	38,545,476	38,545,476	0	38,545,476	38,545,476	0	38,545,476
See MYP Assumptions for breakdown										
Unappropriated Reserve		13,188,992	0	13,188,992	17,070,594	0	17,070,594	19,453,386	0	19,453,386

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2023-24 THROUGH 2025-26 MULTI-YEAR BUDGET PROJECTION
FOR 2023-24 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2023-24	8.22% COLA applied to base, 74.59% Unduplicated
2024-25	3.94% COLA applied to base, 76.25% Unduplicated
2025-26	3.29% COLA applied to base, 75.09% Unduplicated

Projected statutory COLA from the State budget adoption period was added to the base LCFF calculation for each year. New COLA projections will be released with the January Governor's Budget, which is used for the Second Interim budget. **The California Legislative Analyst's Office recently announced that the 2024-25 COLA is likely to be closer to 1% rather than 3.94%. This lower COLA would reduce the district's 2024-25 and later LCFF revenue by about \$5.8 million annually.**

2. The 2023-24 budget includes continuing one-time special program sources that span one to several years according to spending plans, including the Arts, Music & Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, ESSER III, Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness, and the In Person Instruction Grant (IPI). Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years. Revenue and expenditure budget was added for the on-going Arts and Music in Schools program from Proposition 28.
3. Carryover revenues from categorical programs such as Title I, Title II, Title III, Title IV, ESSA CSI, ESSER III, IPI, etc. that require the revenue recognition in the year expended were added since budget adoption and removed from subsequent years. Prior year funding was carried forward into this year including One-time Mandated Costs, local school donation balances, school Basic and Supplemental & Concentration (S/C) budget balances, District S/C, etc. Expenditures against these revenues and carryover fund balances are budgeted until they are exhausted and are not included in subsequent years.
4. 2023-24 District student enrollment was projected to decline slightly due to the large number of outgoing 8th grade students in 2022-23, with the decline partially mitigated by the expansion of TK age eligibility with the Universal TK implementation. Rather than declining, preliminary CALPADS day enrollment increased by 262 students over 2022-23, with an increase over the expected enrollment of 488 students. ADA for the three years has been projected using the 2022-23 attendance rate of 91.04%. The attendance rate prior to COVID-19 trended at or above 95%. Due to the prior 3-year average method and 2021-22 attendance relief provisions, 2023-24 funded ADA is projected to be 14,579, 2024-25 is now expected to be funded from the prior year ADA of 14,198, and 2025-26 funded ADA of 14,127.
5. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The 2% off-schedule negotiated salary payments in 2023-24 are removed in subsequent years. The current level of services and supplies is projected to increase by the CPI increase of 3.03% in 2024-25 and 2.64% in 2025-26. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
6. Annual rate changes in STRS and PERS pension costs are included in the 2023-24 budget and subsequent years. STRS reached the current established target rate in 2022-23 so remains constant, and PERS contribution increases continue each year.

	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

7. An annual increase of 3% for district-paid health benefit premiums is included in the subsequent years.

8. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2023-24 and subsequent years. The 3% calculation includes allowable expenditure reductions for CRRSA (ESSER II), ARP (ESSER III) and STRS-on-behalf expenditures, which reduce the amount projected to be required in 2023-24 by \$1,298,491.
9. The District has budgeted the following General Fund COVID relief revenues in the budget year 2023-2024 with a remaining grant as follows:

COVID Relief Funds	2023-24 Budgeted Amount	Remaining Funds Expensed in 2024-25
ESSER III – ARP	\$24,705,949	\$8,132,838
In-Person Instruction Grant (State funds)	\$4,260,292	\$0
Expanded Learning Opportunity Grant (one-time grant)	\$1,545,184	\$0

ESSER III has \$5,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in 2023-2024, providing one-time relief to the general fund for those expenditures. \$3,500,000 of these expenditures are budgeted in the restricted Learning Recovery Emergency Block Grant under the allowable use to stabilize the amount of instructional time or services provided to pupils in the Multi-Year Projections. These expenditures will be budgeted back into the unrestricted general fund as they are reduced from the restricted funds.

10. Negotiations are settled for 2023-24 for CVEA and CSEA, and were approved at the November 14, 2023 board meeting. Salary settlements of a 7% on-schedule increase and 2% off-schedule lump sum payment have been incorporated into the budget. No salary increases beyond the annual step and column are included in the subsequent years.
11. The Reserve Cap is triggered for 2023-24, setting the cap for district reserves of assigned/unassigned ending balance at 10% for the Adopted Budget. With the adoption of the 2023-24 budget, funds were committed by the formal action of budget adoption by the Governing Board to bring the District's reserve levels into compliance. Several of the commitments should now be released and used for their use in the 2023-24 budget. The budget commitments for 2023-24 are:

Commitment Description:	Adopted Amount:	Release:	Remaining Commitment:
The proposed reductions in the Arts, Music, and Instructional Materials Discretionary Block Grant (AMID) and Learning Recovery Emergency Block Grant (LRE) materialized as \$3,594,104 and expenditures are adjusted accordingly	\$11,800,999	\$11,800,999	\$0
A portion of the unfunded OPEB liability	\$10,167,723	\$0	\$10,167,723
Remaining deferred maintenance commitments	\$9,490,000	\$0	\$9,490,000
5 years of solar debt service	\$7,160,433	\$0	\$7,160,433
Transitional Kindergarten Facility Implementation	\$6,000,000	\$0	\$6,000,000
Additional reserves due to economic uncertainties of state revenues – LAO recommends 5.1% COLA vs funded 8.22% COLA	\$5,727,320	\$0	\$5,727,320
Site and department programs unspent budget carryovers	\$1,154,907	\$1,154,907	\$0
Total Commitments	\$51,501,382	\$12,955,906	\$38,545,476


Cajon Valley Union (67991) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$146,835,539	\$148,618,265	\$152,735,532	
Grade Span Adjustment	6,634,419	6,729,458	6,914,909	
Supplemental Grant	22,894,647	23,690,528	23,976,303	
Concentration Grant	19,542,097	21,457,405	20,847,952	
Add-ons: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	
Add-ons: Home-to-School Transportation	1,024,605	1,064,974	1,100,012	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	1,795,121	2,297,758	2,819,473	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$199,991,061	\$205,123,021	\$209,658,814	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	199,991,061	205,123,021	209,658,814	
LCFF Entitlement Per ADA	\$ 13,718	\$ 14,447	\$ 14,841	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 117,062,493	\$ 121,944,970	\$ 125,283,388	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 44,070,456	\$ 44,611,045	\$ 45,848,270	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 48,799,219	\$ 48,799,219	\$ 48,799,219	
In-Lieu of Property Taxes (Object Code 8096)	(9,941,107)	(10,232,213)	(10,272,063)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 38,858,112</i>	<i>\$ 38,567,006</i>	<i>\$ 38,527,156</i>	
TOTAL FUNDING	199,991,061	205,123,021	209,658,814	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ (44,070,456)	\$ (44,611,045)	\$ (45,848,270)	
EPA in Excess to LCFF Funding	\$ 44,070,456	\$ 44,611,045	\$ 45,848,270	
Total LCFF Entitlement	199,991,061	205,123,021	209,658,814	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 44,070,456	\$ 44,611,045	\$ 45,848,270	
EPA, Current Year (Object Code 8012)	\$ 44,070,456	\$ 44,611,045	\$ 45,848,270	
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 153,469,958	\$ 155,347,723	\$ 159,650,441	
Supplemental and Concentration Grant funding in the LCAP year	\$ 42,436,744	\$ 45,147,933	\$ 44,824,255	
Percentage to Increase or Improve Services	27.65%	29.06%	28.08%	


Cajon Valley Union (67991) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment		15,595	15,517	15,439
COE Enrollment		-	-	-
Total Enrollment		15,595	15,517	15,439
Unduplicated Pupil Count		11,943	11,650	11,360
COE Unduplicated Pupil Count		-	-	-
Total Unduplicated Pupil Count		11,943	11,650	11,360
Rolling %, Supplemental Grant		74.5900%	76.2500%	75.0900%
Rolling %, Concentration Grant		74.5900%	76.2500%	75.0900%
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		6,972.14	6,129.49	6,184.47
Grades 4-6		4,950.36	4,708.46	4,672.22
Grades 7-8		3,716.54	3,244.04	3,158.90
Grades 9-12		-	-	-
LCFF Subtotal		15,639.04	14,081.99	14,015.59
NSS		-	-	-
Combined Subtotal		15,639.04	14,081.99	14,015.59
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		6,129.49	6,184.47	6,277.48
Grades 4-6		4,708.46	4,672.22	4,690.58
Grades 7-8		3,244.04	3,158.90	3,230.24
Grades 9-12		-	-	-
LCFF Subtotal		14,081.99	14,015.59	14,198.30
NSS		-	-	-
Combined Subtotal		14,081.99	14,015.59	14,198.30
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		6,184.47	6,277.48	6,246.53
Grades 4-6		4,672.22	4,690.58	4,666.91
Grades 7-8		3,158.90	3,230.24	3,213.85
Grades 9-12		-	-	-
LCFF Subtotal		14,015.59	14,198.30	14,127.29
NSS		-	-	-
Combined Subtotal		14,015.59	14,198.30	14,127.29
Net Adjustment to Prior Year ADA for Charter Shift				
		-	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage		0%	0%	0%

Cajon Valley Union (67991) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3		6,428.70	6,197.15	6,236.16
Grades 4-6		4,777.01	4,690.42	4,676.57
Grades 7-8		3,373.16	3,211.06	3,201.00
Grades 9-12		-	-	-
LCFF Subtotal		14,578.87	14,098.63	14,113.73
NSS		-	-	-
Combined Subtotal		14,578.87	14,098.63	14,113.73
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	-	-
Current Year ADA				
Grades TK-3		6,277.48	6,246.53	6,215.57
Grades 4-6		4,690.58	4,666.91	4,643.24
Grades 7-8		3,230.24	3,213.85	3,197.46
Grades 9-12		-	-	-
LCFF Subtotal		14,198.30	14,127.29	14,056.27
NSS		-	-	-
Combined Subtotal		14,198.30	14,127.29	14,056.27
Change in LCFF ADA (excludes NSS ADA)		182.71	(71.01)	(71.02)
		Increase	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3		6,428.70	6,277.48	6,246.53
Grades 4-6		4,777.01	4,690.58	4,666.91
Grades 7-8		3,373.16	3,230.24	3,213.85
Grades 9-12		-	-	-
Subtotal		14,578.87	14,198.30	14,127.29
		<i>3-PY Average</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
NPS, CDS, & COE Operated				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3		6,277.48	6,246.53	6,215.57
Grades 4-6		4,690.58	4,666.91	4,643.24
Grades 7-8		3,230.24	3,213.85	3,197.46
Grades 9-12		-	-	-
Total Actual ADA		14,198.30	14,127.29	14,056.27
TOTAL FUNDED ADA				
Grades TK-3		6,428.70	6,277.48	6,246.53
Grades 4-6		4,777.01	4,690.58	4,666.91
Grades 7-8		3,373.16	3,230.24	3,213.85
Grades 9-12		-	-	-
Total Funded ADA		14,578.87	14,198.30	14,127.29
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>380.57</i>	<i>71.01</i>	<i>71.02</i>
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		589.68	726.18	862.68

Cajon Valley Union (67991) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	13,979	\$ 14,690	\$ 15,057
Grades 4-6	\$	12,853	\$ 13,508	\$ 13,845
Grades 7-8	\$	13,234	\$ 13,906	\$ 14,254
Grades 9-12	\$	15,736	\$ 16,537	\$ 16,950
Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:		74.59%	76.25%	75.09%
Grades TK-3	\$	1,634	\$ 1,736	\$ 1,766
Grades 4-6	\$	1,502	\$ 1,596	\$ 1,623
Grades 7-8	\$	1,547	\$ 1,643	\$ 1,671
Grades 9-12	\$	1,839	\$ 1,954	\$ 1,987
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:		19.5900%	21.2500%	20.0900%
Grades TK-3	\$	1,394	\$ 1,572	\$ 1,535
Grades 4-6	\$	1,282	\$ 1,446	\$ 1,412
Grades 7-8	\$	1,320	\$ 1,488	\$ 1,453
Grades 9-12	\$	1,570	\$ 1,770	\$ 1,728

Miranda Dwyer
District's authorizing signature

UPDATE DATE		ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR													
12/2/21		November		67991	00600	A. Wilmot													
						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 Working Budget
		BEGINNING BALANCE:		133,026,992.61	125,600,657.78	108,674,887.17	106,027,650.93	100,423,419.44	96,706,548.57	107,422,216.91	96,918,726.98	85,616,167.09	89,515,421.24	80,612,701.91	72,753,690.06				
LCFF SOURCES																			
1.1	S	8011		LCFF	5,991,409.00	5,991,409.00	10,784,535.00	10,806,410.00	10,535,624.37	10,535,624.37	10,535,624.37	10,535,624.37	10,535,624.37	10,535,624.37	9,739,359.41	117,062,493.00	117,062,493.00		
1.2	S	8021-8046		Property Taxes	675,639.97	1,134,081.81	0.00	641,590.32	2,005,127.33	12,711,713.24	5,709,903.82	1,295,892.98	1,132,411.09	9,306,505.24	4,876,544.95	384,219.25	39,873,630.00	39,873,630.00	
1.3	S	8012		EPA	0.00	0.00	11,452,383.00	0.00	0.00	11,017,614.00	0.00	0.00	11,017,614.00	0.00	0.00	10,582,845.00	44,070,456.00	44,070,456.00	
1.4	S	8047		RDA Residual Balance & CRD	0.00	0.00	0.00	0.00	0.00	0.00	1,547,720.00	0.00	0.00	0.00	0.00	1,547,720.00	3,095,440.00	3,095,440.00	
1.5	S	8096		Charter In Lieu Taxes	0.00	(566,583.95)	(1,133,167.87)	(755,445.25)	(755,445.25)	(755,445.25)	(755,445.25)	(755,445.25)	(1,322,029.14)	(661,014.58)	(661,014.58)	(1,820,070.63)	(9,941,107.00)	(9,941,107.00)	
1.6	S	8097		Special Education - Prop Tax Transfer	0.00	0.00	0.00	0.00	0.00	0.00	368,263.84	0.00	0.00	333,510.77	0.00	644,753.38	1,346,528.00	1,346,528.00	
1.7	A	Multiple		Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8000-8099 TOTAL LCFF SOURCES					6,667,048.97	6,658,906.86	21,103,750.13	10,692,555.07	11,785,306.45	33,509,506.36	17,406,066.78	11,076,072.10	21,363,620.32	19,514,625.81	14,751,154.74	21,078,826.41	195,507,440.00	195,507,440.00	
FEDERAL REVENUE																			
2.1	A	8110		Impact Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.2	S	8181&8182		Special Education	7,928.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,400,091.04	
2.3	S/A	8285 9068		Assets - Pass Through	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.4	S	8290 3010&3025		Title I - Fed Cash Mgmt System	819,166.40	0.00	0.00	0.00	0.00	1,763,228.75	0.00	0.00	1,763,228.75	0.00	0.00	1,763,228.75	1,600,924.75	7,629,953.40	
2.5	S	8290 4035		Title II - Fed Cash Mgmt System	127,379.14	0.00	0.00	2,268.00	0.00	187,102.00	0.00	0.00	187,102.00	0.00	0.00	187,102.00	183,628.13	1,538,289.25	
2.6	S	8290 4201&4203		Title III - Fed Cash Mgmt System	96,507.48	0.00	0.00	28,449.00	0.00	155,155.25	0.00	0.00	155,155.25	0.00	0.00	155,155.25	141,812.78	1,407,055.48	
2.7	A	Multiple		Other Federal	247,318.86	0.00	0.00	787.00	28,784.41	11,432.88	40,354.69	33,262.24	(10,651.16)	2,526.82	36,937.03	18,044.00	168,890.33	2,184,561.48	
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	2,592,990.77	0.00	0.00	0.00	4,039,447.81	0.00	0.00	3,545,602.98	0.00	0.00	0.00	17,120,898.04	27,298,939.60	27,298,939.60	
8100-8299 TOTAL FEDERAL REVENUE					3,891,290.69	0.00	0.00	31,504.00	4,068,232.22	2,116,918.88	40,354.69	3,578,865.22	2,094,834.84	2,526.82	36,937.03	19,244,428.04	29,394,195.58	44,458,890.25	
OTHER STATE REVENUE																			
3.1	S	8311 6500&6510		PA Sp. Ed. (SDUSD, Poway & Infant)	52,945.00	52,945.00	95,301.00	95,301.00	0.00	0.00	0.00	0.00	0.00	0.00	49,989.60	653,310.40	999,792.00	999,792.00	
3.2	M	8311-8319		PA Recomputations CY & PY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.3	S	8550		Mandate Block	0.00	0.00	0.00	0.00	469,681.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469,681.00	469,681.00	
3.4	S	8560		Lottery	0.00	0.00	0.00	242,508.58	0.00	0.00	929,469.15	0.00	0.00	929,469.15	0.00	929,469.15	3,030,916.02	3,717,876.58	
3.5	O	8590 7690		STRS On-Behalf - Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,402,866.00	9,402,866.00	9,402,866.00	9,402,866.00	
3.6	A	Multiple		Other State	1,909,432.77	914,268.00	1,645,682.12	1,829,140.00	282,784.86	638,842.76	568,081.81	852,967.72	1,270,789.92	1,225,972.92	1,994,887.07	1,005,978.20	14,138,828.15	23,670,075.34	
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	4,260,292.24	0.00	0.00	19,709.00	0.00	0.00	625,209.00	0.00	0.00	0.00	0.00	749,659.01	5,654,869.25	5,654,869.25	
8300-8599 TOTAL OTHER STATE REVENUE					6,222,670.01	967,213.00	1,740,983.12	2,186,658.58	752,465.86	638,842.76	2,122,759.95	852,967.72	1,270,789.92	2,155,442.06	2,044,876.67	12,741,282.76	33,696,952.42	43,915,160.17	
OTHER LOCAL REVENUE																			
4.1	S	8792 SPED		PA Special Education - Pass Through	642,568.00	671,002.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	1,189,557.00	957,079.00	12,976,662.00	12,976,662.00	
4.2	A	Multiple		Other Local	(385,822.83)	357,373.02	267,232.19	1,424,688.23	302,362.33	260,998.38	770,171.02	513,572.62	659,796.51	678,452.65	218,288.93	1,418,801.00	6,485,914.04	14,522,716.04	
8600-8799 TOTAL OTHER LOCAL REVENUE					256,745.17	1,028,375.02	1,456,789.19	2,614,245.23	1,491,919.33	1,450,555.38	1,959,728.02	1,703,129.62	1,849,353.51	1,868,009.65	1,407,845.93	2,375,880.00	19,462,576.04	27,499,378.04	
OTHER FINANCING SOURCES																			
5.1	A	8900-8998		Transfers In & Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,800.00	11,800.00	11,800.00	
8900-8998 TOTAL OTHER FINANCING SOURCES					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,800.00	11,800.00	11,800.00	
8000-8998 TOTAL REVENUE					17,037,754.84	8,554,494.88	24,301,522.44	15,524,962.88	18,097,923.86	37,715,823.38	21,528,909.44	17,211,034.65	26,578,598.59	23,540,604.33	18,240,814.38	55,452,217.21	283,784,660.89	311,392,668.46	
SALARIES & BENEFITS																			
6.1	A	1000-1999		Certificated	1,212,949.58	10,382,623.63	9,565,208.35	9,653,597.25	9,693,850.23	12,284,302.05	12,691,781.34	11,924,761.50	10,654,384.90	10,834,155.18	10,727,763.46	10,221,471.82	119,846,849.29	119,846,849.29	
6.2	A	2000-2999		Classified	2,144,701.54	4,251,347.48	4,233,046.91	4,209,436.56	4,243,358.41	5,495,944.77	5,678,249.28	5,335,087.85	4,766,726.73	4,847,155.19	4,799,555.99	3,614,362.66	53,618,973.39	53,618,973.39	
6.3	A	3000-3999		Benefits	1,234,182.39	5,402,098.21	5,238,368.53	5,259,710.74	5,777,714.30	6,858,563.35	7,086,066.91	6,657,824.91	5,948,549.09	6,048,918.31	5,989,517.76	5,411,298.65	66,912,813.13	66,912,813.13	
6.4	O	3101-3112 7690		STRS On-Behalf - Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,402,866.00	9,402,866.00	9,402,866.00	
6.5	M	1000-3999 LLMF		Salaries & Benefits (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1000-3999 TOTAL SALARIES & BENEFITS					4,591,833.51	20,036,069.32	19,036,623.79	19,122,744.55	19,714,922.94	24,638,810.17	25,456,097.53	23,917,674.26	21,369,660.72	21,730,228.68	21,516,837.21	28,649,999.13	249,781,501.81	249,781,501.81	

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 Working Budget	
		BEGINNING BALANCE:		133,026,992.61	125,600,657.78	108,674,887.17	106,027,650.93	100,423,419.44	96,706,548.57	107,422,216.91	96,918,726.98	85,616,167.09	89,515,421.24	80,612,701.91	72,753,690.06			
OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	558,949.48	2,222,046.51	986,477.60	710,021.26	699,285.39	1,371,610.16	2,634,478.37	2,129,305.89	644,857.68	3,497,189.86	1,286,736.91	2,447,600.69	19,188,559.80	25,843,843.86
7.2	A	5500-5599		Utilities	49,247.68	451,292.05	397,090.43	446,566.02	281,804.70	196,597.35	466,987.38	253,252.13	217,361.77	296,342.63	191,584.68	228,745.84	3,476,872.64	3,729,755.00
7.3	A	5000-5999		Other Services (Excl. Utilities)	1,644,999.67	4,317,946.42	2,456,595.94	2,953,335.50	1,850,086.53	1,611,723.94	2,799,021.63	2,252,114.67	273,657.61	5,772,773.83	2,103,904.49	3,148,995.39	31,185,155.63	32,836,239.73
7.4	A	6000-6999		Capital	665,289.58	1,011,580.54	1,055,374.44	458,301.70	1,326,180.15	693,135.42	952,087.70	717,108.82	173,806.67	1,146,788.66	1,000,762.94	1,193,516.89	10,393,933.50	19,470,096.06
7.5	O	7200-7299		Pass Through Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	6,870.00	38,176.00	66,978.83	12,366.00	1,432.08	0.00	0.00	0.00	0.00	0.00	0.00	2,014,664.37	2,140,487.28	2,140,487.28
7.7	M	4000-7999	LLMF	Other Expenditures (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-7998		TOTAL OTHER EXPENDITURES			2,925,356.41	8,041,041.52	4,962,517.24	4,580,590.48	4,158,788.85	3,873,066.87	6,852,575.08	5,351,781.51	1,309,683.72	10,713,094.98	4,582,989.02	9,033,523.17	66,385,008.85	84,020,421.93
1000-7998		TOTAL EXPENDITURES			7,517,189.92	28,077,110.84	23,999,141.03	23,703,335.03	23,873,711.79	28,511,877.04	32,308,672.61	29,269,455.78	22,679,344.45	32,443,323.66	26,099,826.22	37,683,522.30	316,166,510.66	333,801,923.74

ASSETS			Beginning Bal												Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ (2,875,131)	226,460.95	(289,540.43)	701,209.18	10,297.63	(542,749.97)						(2,769,453.68)	0.00
8.2	NP	9200-9299	Receivables	\$ 1,654,952	(781,417.56)	(118,802.41)	(668,912.48)	(79,753.74)	(6,065.91)							0.00
8.2	NP	9290	Receivables from Government	\$ 17,783,471	(1,726,154.23)	(1,006,961.18)	(4,399,933.31)	(6,061,681.08)	(1,565,297.11)	(1,511,722.00)	(755,861.00)	(755,861.23)				0.00
8.3	NP	9300-9319	Temporary Loans / Due From	\$ 4,776,819	294,833.00	0.00	(5,071,652.40)	0.00	0.00					(650,000.00)	(650,000.00)	
8.4	NP	9320-9499	Other Assets	\$ 689,782	(139,770.84)	(26,053.20)	141,189.20	101,556.39								758,289.63
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recor	\$ -	0.00	0.00	0.00	0.00	0.00							0.00
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ 22,029,893	(2,128,848.40)	(1,441,387.22)	(9,288,999.21)	(8,139,998.67)	(2,912,898.40)	(1,811,722.00)	(756,861.00)	(756,861.23)	0.00	0.00	0.00	(2,891,164.58)

CURRENT LIABILITIES			Beginning Bal												Ending Balance	
9.1	NP	9500-9599	Payables	\$ 9,017,182	(7,130,365.37)	(696,403.18)	(279,184.92)	10,341.92	46,360.46	0.00	0.00	0.00	0.00	0.00	0.00	967,931.40
9.1	NP	9590	Payables to Government	\$ 4,760,776	(790,309.00)	(189,733.33)	(5,283.72)	(3,295,862.00)	0.00	(479,587.76)						(0.00)
9.2	NP	9650-9659	Unearned Revenue	\$ 9,146,748	(9,146,747.70)	0.00	0.00	0.00	0.00							0.00
9.3	M	95XX	Deferrals (EPA Recover)	\$ -	0.00	0.00	0.00	0.00	0.00							0.00
9500-9659 TOTAL CURRENT LIABILITIES				\$ 22,924,706	(17,080,422.87)	(886,136.51)	(294,968.64)	(3,284,520.08)	46,360.46	(479,587.76)	0.00	0.00	0.00	0.00	0.00	967,931.40

OTHER ACTIVITY			Beginning Bal												Ending Balance	
10.1	NP	9793	Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.2	NP	9795	Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.3	NP	7999	Expense Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.4	NP	8999	Revenue Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.5	NP	9910	Payroll Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.6	NP	Multiple	Treasury Reconciling Items	(2,005,526.36)	2,041,624.64	577,805.02	(279,889.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334,013.37
9111-9499 TOTAL OTHER ACTIVITY				(2,005,526.36)	2,041,624.64	577,805.02	(279,889.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334,013.37

ENDING BALANCE SUBTOTAL Prior to Borrowing			113,059,603.94	108,674,887.17	118,568,704.77	112,964,473.28	96,706,548.57	107,422,216.91	96,918,726.98	85,616,167.09	89,515,421.24	80,612,701.91	72,753,690.06	91,172,384.97	91,172,384.97
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BORROWING ACTIVITY			Beginning Bal												Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.2	M	8660	TRAN / TTF Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.4	M	9135&9640	TRAN / TTF Repayment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.5	M	9600-9619	Temporary Loans / Due To	\$ 12,541,054	0.00	(12,541,053.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.6	M	9629-9649	Other Liabilities (Excluding TRA	\$ -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BORROWING ACTIVITY				\$ 12,541,054	0.00	(12,541,053.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ENDING CASH BALANCE			9110	125,600,657.78	108,674,887.17	106,027,650.93	100,423,419.44	96,706,548.57	107,422,216.91	96,918,726.98	85,616,167.09	89,515,421.24	80,612,701.91	72,753,690.06	91,172,384.97	91,172,384.97
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BOSTONIA GLOBAL CHARTER

SACS FORM 09I

BOSTONIA GLOBAL MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

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	15,400,415.00	15,400,415.00	4,078,118.12	14,909,740.00	(490,675.00)	-3.2%
2) Federal Revenue		8100-8299	427,000.11	427,000.11	0.00	611,740.29	184,740.18	43.3%
3) Other State Revenue		8300-8599	1,227,933.95	1,227,933.95	253,078.23	1,384,250.28	156,316.33	12.7%
4) Other Local Revenue		8600-8799	201,019.00	201,019.00	6,936.40	201,541.12	522.12	0.3%
5) TOTAL, REVENUES			17,256,368.06	17,256,368.06	4,338,132.75	17,107,271.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,368,459.00	6,368,459.00	1,691,066.95	6,605,858.93	(237,399.93)	-3.7%
2) Classified Salaries		2000-2999	1,152,466.00	1,152,466.00	301,365.33	1,299,315.51	(146,849.51)	-12.7%
3) Employee Benefits		3000-3999	3,002,279.21	3,002,279.21	692,687.60	2,996,015.60	6,263.61	0.2%
4) Books and Supplies		4000-4999	289,357.09	289,357.09	72,519.51	244,853.71	44,503.38	15.4%
5) Services and Other Operating Expenditures		5000-5999	5,260,762.73	5,260,762.73	297,794.28	5,332,686.59	(71,923.86)	-1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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			16,073,324.03	16,073,324.03	3,055,433.67	16,478,730.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,183,044.03	1,183,044.03	1,282,699.08	628,541.35		
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)			1,183,044.03	1,183,044.03	1,282,699.08	628,541.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,713,850.46	3,713,850.46		3,713,850.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,850.46	3,713,850.46		3,713,850.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,850.46	3,713,850.46		3,713,850.46		
2) Ending Balance, June 30 (E + F1e)			4,896,894.49	4,896,894.49		4,342,391.81		
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	1,554,929.62	1,554,929.62		1,488,472.24		

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	3,341,964.87	3,341,964.87		2,853,919.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,340,845.00	12,340,845.00	3,372,629.00	11,856,785.00	(484,060.00)	-3.9%
Education Protection Account State Aid - Current Year		8012	222,006.00	222,006.00	52,482.00	215,218.00	(6,788.00)	-3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,837,564.00	2,837,564.00	653,007.12	2,837,737.00	173.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,400,415.00	15,400,415.00	4,078,118.12	14,909,740.00	(490,675.00)	-3.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	122,137.00	122,137.00	0.00	228,720.00	106,583.00	87.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,692.00	23,692.00	0.00	36,660.00	12,968.00	54.7%
Title III, Part A, Immigrant Student Program	4201	8290	3,620.00	3,620.00	0.00	4,082.00	462.00	12.8%
Title III, Part A, English Learner Program	4203	8290	43,910.00	43,910.00	0.00	45,825.00	1,915.00	4.4%
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, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	223,641.11	223,641.11	0.00	286,453.29	62,812.18	28.1%

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, FEDERAL REVENUE			427,000.11	427,000.11	0.00	611,740.29	184,740.18	43.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,655.00	20,655.00	0.00	20,655.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	278,178.95	278,178.95	16,391.60	294,569.65	16,390.70	5.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	929,100.00	929,100.00	236,686.63	1,069,025.63	139,925.63	15.1%
TOTAL, OTHER STATE REVENUE			1,227,933.95	1,227,933.95	253,078.23	1,384,250.28	156,316.33	12.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,964.00	35,964.00	5,777.78	35,964.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	165,055.00	165,055.00	1,158.62	165,577.12	522.12	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								

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 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			201,019.00	201,019.00	6,936.40	201,541.12	522.12	0.3%
TOTAL, REVENUES			17,256,368.06	17,256,368.06	4,338,132.75	17,107,271.69		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,170,873.00	5,170,873.00	1,262,130.49	5,133,436.28	37,436.72	0.7%
Certificated Pupil Support Salaries		1200	205,951.00	205,951.00	67,723.53	287,827.45	(81,876.45)	-39.8%
Certificated Supervisors' and Administrators' Salaries		1300	991,135.00	991,135.00	329,184.12	1,056,086.23	(64,951.23)	-6.6%
Other Certificated Salaries		1900	500.00	500.00	32,028.81	128,508.97	(128,008.97)	-25,601.8%
TOTAL, CERTIFICATED SALARIES			6,368,459.00	6,368,459.00	1,691,066.95	6,605,858.93	(237,399.93)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	216,781.00	216,781.00	67,193.32	260,449.73	(43,668.73)	-20.1%
Classified Support Salaries		2200	340,621.00	340,621.00	80,298.94	374,680.08	(34,059.08)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	260,796.00	260,796.00	78,340.34	313,108.03	(52,312.03)	-20.1%
Other Classified Salaries		2900	334,268.00	334,268.00	75,532.73	351,077.67	(16,809.67)	-5.0%
TOTAL, CLASSIFIED SALARIES			1,152,466.00	1,152,466.00	301,365.33	1,299,315.51	(146,849.51)	-12.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,217,409.00	1,217,409.00	316,798.48	1,231,076.37	(13,667.37)	-1.1%
PERS		3201-3202	322,999.00	322,999.00	69,786.85	346,823.48	(23,824.48)	-7.4%
OASDI/Medicare/Alternative		3301-3302	180,547.00	180,547.00	49,665.50	229,984.18	(49,437.18)	-27.4%
Health and Welfare Benefits		3401-3402	934,514.24	934,514.24	192,492.22	828,326.53	106,187.71	11.4%
Unemployment Insurance		3501-3502	3,789.00	3,789.00	996.34	5,255.66	(1,466.66)	-38.7%
Workers' Compensation		3601-3602	249,014.97	249,014.97	62,948.21	268,673.62	(19,658.65)	-7.9%
OPEB, Allocated		3701-3702	94,006.00	94,006.00	0.00	85,875.76	8,130.24	8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,002,279.21	3,002,279.21	692,687.60	2,996,015.60	6,263.61	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,763.00	26,763.00	470.75	6,133.75	20,629.25	77.1%
Books and Other Reference Materials		4200	4,813.00	4,813.00	1,368.72	4,813.00	0.00	0.0%
Materials and Supplies		4300	242,103.09	242,103.09	56,368.15	207,163.86	34,939.23	14.4%
Noncapitalized Equipment		4400	15,678.00	15,678.00	14,311.89	26,743.10	(11,065.10)	-70.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			289,357.09	289,357.09	72,519.51	244,853.71	44,503.38	15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,725.00	10,725.00	3,557.31	8,094.29	2,630.71	24.5%
Dues and Memberships		5300	0.00	0.00	1,545.00	1,545.00	(1,545.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	182,471.00	182,471.00	76,352.21	213,754.01	(31,283.01)	-17.1%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,850.00	7,850.00	1,915.94	9,079.10	(1,229.10)	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	66,323.00	66,323.00	10,156.85	41,399.21	24,923.79	37.6%
Professional/Consulting Services and								
Operating Expenditures		5800	4,993,393.73	4,993,393.73	204,236.97	5,058,784.98	(65,391.25)	-1.3%
Communications		5900	0.00	0.00	30.00	30.00	(30.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,260,762.73	5,260,762.73	297,794.28	5,332,686.59	(71,923.86)	-1.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,073,324.03	16,073,324.03	3,055,433.67	16,478,730.34		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	6,034.39
6300	Lottery : Instructional Materials	233,948.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	195,496.71
7435	Learning Recovery Emergency Block Grant	1,049,720.00
7810	Other Restricted State	3,273.00
Total, Restricted Balance		1,488,472.24

Bostonia Global Multiyear Projection for 2023-24 thru 2025-26
Based on 2023-24 First Interim Budget, Updated 11/30/23

Assumptions:		State COLA 8.22%	Undup 71.89%	P2 ADA 1,076.09	State COLA 3.94%	Undup 73.35%	P2 ADA 1,121.96	State COLA 3.29%	Undup 72.52%	P2 ADA 1,144.90
		2023-24 First Interim Budget			2024-25 Projected			2025-26 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	14,909,740	-	14,909,740	16,356,395	-	16,356,395	17,220,429	-	17,220,429
Federal Revenue	8100-8299	-	611,740	611,740	-	325,287	325,287	-	325,287	325,287
Other State Revenue	8300-8599	221,661	1,162,590	1,384,250	223,292	1,240,910	1,464,202	224,531	1,278,891	1,503,422
Local Revenue	8600-8799	36,541	165,000	201,541	30,347	-	30,347	29,548	-	29,548
Total Revenue with Adjustments		15,167,942	1,939,330	17,107,272	16,610,034	1,566,197	18,176,231	17,474,508	1,604,178	19,078,686
Expenditures										
Certificated Salaries	1000-1999	6,151,925	453,934	6,605,859	6,577,869	322,058	6,899,927	7,054,021	252,931	7,306,952
Classified Salaries	2000-2999	799,754	499,561	1,299,316	866,760	408,859	1,275,619	904,472	376,564	1,281,037
Employee Benefits	3000-3999	2,605,272	390,744	2,996,016	2,768,673	328,190	3,096,863	2,931,941	276,275	3,208,216
Books/Supplies	4000-4999	166,471	78,383	244,854	183,989	18,781	202,770	202,929	18,492	221,420
Services/Operating Expenses	5000-5999	4,424,275	908,411	5,332,687	4,771,123	662,566	5,433,689	4,896,063	667,343	5,563,406
Direct/Indirect Support	7300-7399	(189,467)	189,467	-	(116,801)	116,801	-	(105,371)	105,371	-
Total Expenditures		13,958,230	2,520,501	16,478,730	15,051,613	1,857,255	16,908,867	15,884,055	1,696,977	17,581,032
Beginning Fund Balance		1,644,208	2,069,643	3,713,850	2,853,920	1,488,472	4,342,392	4,412,341	1,197,415	5,609,755
Projected Ending Fund Balance		2,853,920	1,488,472	4,342,392	4,412,341	1,197,415	5,609,755	6,002,794	1,104,615	7,107,410
Excess or (Deficit)		1,209,712	(581,171)	628,541	1,558,421	(291,058)	1,267,364	1,590,453	(92,799)	1,497,654
Restricted		-	1,488,472	1,488,472	-	1,197,415	1,197,415	-	1,104,615	1,104,615
Mandated Reserve for Contingencies		494,362	-	494,362	507,266	-	507,266	527,431	-	527,431
Unappropriated Reserve		2,359,558	-	2,359,558	3,905,075	-	3,905,075	5,475,363	-	5,475,363

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2023-24 THROUGH 2025-26 MULTI-YEAR BUDGET PROJECTION
FOR 2023-24 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2023-24	8.22% COLA applied to base, 71.89% Unduplicated
2024-25	3.94% COLA applied to base, 73.35% Unduplicated
2025-26	3.29% COLA applied to base, 72.52% Unduplicated

Projected statutory COLA from the State budget adoption period was added to the base LCFF calculation for each year. New COLA projections will be released with the January Governor's Budget, which is used for the Second Interim budget. **The California Legislative Analyst's Office recently announced that the 2024-25 COLA is likely to be closer to 1% rather than 3.94%. This lower COLA would reduce the charter's 2024-25 and later LCFF revenue by about \$500,000 annually.**

2. The 2023-24 adopted budget included the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ESSER funds, ELOP, and a Local revenue grant from New Schools Venture. The first interim budget adds revenue for Proposition 28's Arts and Music in Schools program.
3. In 2023-24, Bostonia Global is serving students in grades TK-12 with enrollment of about 1,173 students. ADA for the three years has been projected using the 2022-23 attendance rate of 91.74%. With all grade levels currently being served, enrollment is projected to be steady for the subsequent years.
4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. The 2% off-schedule negotiated salary payments in 2023-24 are removed in subsequent years. Supplies and services are projected to increase by the CPI increases of 3.03% in 2024-25 and 2.64% in 2025-26. Staffing, supplies, and services increase by 5-10% in the subsequent years as enrollment increases. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2023-24 budget and subsequent years.

	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

6. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations are settled for 2023-24 for CVEA and CSEA, and were approved at the November 14, 2023 board meeting. Salary settlements of a 7% on-schedule increase and 2% off-schedule lump sum payment have been incorporated into the budget. No salary increases beyond the annual step and column are included in the subsequent years. A 3% increase to health and welfare contributions are included in subsequent years.

Bostonia Global (140558) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	8.22%	3.94%	3.29%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$11,250,356	\$12,266,449	\$12,965,713	
Grade Span Adjustment	537,439	573,383	599,622	
Supplemental Grant	1,694,849	1,883,603	1,967,516	
Concentration Grant	1,294,124	1,494,749	1,544,820	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	132,972	138,211	142,758	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$14,909,740	\$16,356,395	\$17,220,429	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	14,909,740	16,356,395	17,220,429	
LCFF Entitlement Per ADA	\$ 13,855	\$ 14,578	\$ 15,041	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 11,856,785	\$ 13,134,193	\$ 13,981,963	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 215,218	\$ 224,392	\$ 228,980	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	2,837,737	2,997,810	3,009,486	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	
TOTAL FUNDING	14,909,740	16,356,395	17,220,429	
Basic Aid Status	\$ -	\$ -	\$ -	
Excess Taxes	\$ (215,218)	\$ (224,392)	\$ (228,980)	
EPA in Excess to LCFF Funding	\$ 215,218	\$ 224,392	\$ 228,980	
Total LCFF Entitlement	14,909,740	16,356,395	17,220,429	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 215,218	\$ 224,392	\$ 228,980	
EPA, Current Year (Object Code 8012)	\$ 215,218	\$ 224,392	\$ 228,980	
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 11,787,795	\$ 12,839,832	\$ 13,565,335	
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,988,973	\$ 3,378,352	\$ 3,512,336	
Percentage to Increase or Improve Services	25.36%	26.31%	25.89%	


Bostonia Global (140558) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment		1,173	1,223	1,248
COE Enrollment		-	-	-
Total Enrollment		1,173	1,223	1,248
Unduplicated Pupil Count				
Unduplicated Pupil Count		863	887	893
COE Unduplicated Pupil Count		-	-	-
Total Unduplicated Pupil Count		863	887	893
Rolling %, Supplemental Grant		71.8900%	73.3500%	72.5200%
Rolling %, Concentration Grant		71.8900%	72.9100%	72.5200%
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal		-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal		-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal		-	-	-
Net Adjustment to Prior Year ADA for Charter Shift				
		-	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage		0%	0%	0%

Bostonia Global (140558) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal		-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	-	-
Current Year ADA				
Grades TK-3		452.27	452.27	452.27
Grades 4-6		255.95	255.95	255.95
Grades 7-8		141.28	141.28	141.28
Grades 9-12		226.59	272.46	295.40
LCFF Subtotal		1,076.09	1,121.96	1,144.90
NSS		-	-	-
Combined Subtotal		1,076.09	1,121.96	1,144.90
Change in LCFF ADA (excludes NSS ADA)		1,076.09	1,121.96	1,144.90
		Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3		452.27	452.27	452.27
Grades 4-6		255.95	255.95	255.95
Grades 7-8		141.28	141.28	141.28
Grades 9-12		226.59	272.46	295.40
Subtotal		1,076.09	1,121.96	1,144.90
		Current	Current	Current
Funded NSS ADA				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
NPS, CDS, & COE Operated				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3		452.27	452.27	452.27
Grades 4-6		255.95	255.95	255.95
Grades 7-8		141.28	141.28	141.28
Grades 9-12		226.59	272.46	295.40
Total Actual ADA		1,076.09	1,121.96	1,144.90
TOTAL FUNDED ADA				
Grades TK-3		452.27	452.27	452.27
Grades 4-6		255.95	255.95	255.95
Grades 7-8		141.28	141.28	141.28
Grades 9-12		226.59	272.46	295.40
Total Funded ADA		1,076.09	1,121.96	1,144.90
<i>Funded Difference (Funded ADA less Actual ADA)</i>		-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		43.68	43.68	43.68

Bostonia Global (140558) - 2023-24 FIRST INTERIM		11/27/2023		
		2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	13,728	\$ 14,377	\$ 14,800
Grades 4-6	\$	12,622	\$ 13,220	\$ 13,609
Grades 7-8	\$	12,996	\$ 13,610	\$ 14,011
Grades 9-12	\$	15,453	\$ 16,184	\$ 16,661
Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:		71.89%	73.35%	72.52%
Grades TK-3	\$	1,575	\$ 1,670	\$ 1,705
Grades 4-6	\$	1,448	\$ 1,535	\$ 1,568
Grades 7-8	\$	1,491	\$ 1,581	\$ 1,614
Grades 9-12	\$	1,772	\$ 1,880	\$ 1,919
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:		16.8900%	17.9100%	17.5200%
Grades TK-3	\$	1,202	\$ 1,325	\$ 1,339
Grades 4-6	\$	1,105	\$ 1,218	\$ 1,231
Grades 7-8	\$	1,138	\$ 1,254	\$ 1,267
Grades 9-12	\$	1,353	\$ 1,492	\$ 1,507

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
12/1/23	October	47605	00600	A. Wilmot

Miranda Dwyer
District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 Working Budget
 BEGINNING BALANCE:	\$ 7,574,658	\$ 8,269,890	\$ 8,201,514	\$ 4,477,777	\$ 5,100,220	\$ 5,493,563	\$ 5,806,869	\$ 5,939,667	\$ 5,886,252	\$ 6,526,677	\$ 6,075,316	\$ 6,195,847		

LCFF SOURCES																																		
1.1	S	8011	LCFF	\$	581,336	\$	581,336	\$	1,046,404	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	1,163,553	\$	339,285	\$	11,856,785	\$	11,856,785			
1.2	S	8021-8046	Property Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-		
1.3	S	8012	EPA	\$	-	\$	-	\$	52,482	\$	-	\$	-	\$	52,482	\$	-	\$	-	\$	52,482	\$	-	\$	-	\$	-	\$	57,772	\$	215,218	\$	215,218	
1.4	S	8047	RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-		
1.5	S	8096	Charter In Lieu Taxes	\$	-	\$	150,694	\$	301,388	\$	200,925	\$	200,925	\$	200,925	\$	200,925	\$	200,925	\$	351,619	\$	175,810	\$	175,810	\$	677,790	\$	2,837,737	\$	2,837,737			
1.6	S	8097	Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-		
1.7	A	Multiple	Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-		
8000-8099				TOTAL LCFF SOURCES			\$	581,336	\$	732,030	\$	1,400,274	\$	1,364,478	\$	1,364,478	\$	1,416,960	\$	1,364,478	\$	1,364,478	\$	1,567,654	\$	1,339,363	\$	1,339,363	\$	1,074,847	\$	14,909,740	\$	14,909,740

FEDERAL REVENUE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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OTHER STATE REVENUE																			
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3.2	M	8311-8319		PA Recomputations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	20,655	\$	-	\$	-	\$	-	\$
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	16,392	\$	-	\$	73,642	\$	-	\$
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
3.6	A	Multiple		Other State	\$	74,066	\$	49,066	\$	88,319	\$	100,792	\$	4,506	\$	30,892	\$	27,470	\$
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$	-	\$	-	\$	-	\$	(75,556)	\$	-	\$	-	\$	-	\$
8300-8599 TOTAL OTHER STATE REVENUE					\$	74,066	\$	49,066	\$	88,319	\$	41,627	\$	25,161	\$	30,892	\$	101,112	\$

OTHER LOCAL REVENUE																																	
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-													
4.2	A	Multiple		Other Local	\$	-	\$	39	\$	854	\$	6,043	\$	291	\$	5,236	\$	10,000	\$	11,295	\$	8,345	\$	11,830	\$	11,574	\$	9,231	\$	74,739	\$	201,541	
		8600-8799		TOTAL OTHER LOCAL REVENUE		\$	-	\$	39	\$	854	\$	6,043	\$	291	\$	5,236	\$	10,000	\$	11,295	\$	8,345	\$	11,830	\$	11,574	\$	9,231	\$	74,739	\$	201,541

OTHER FINANCING SOURCES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
5.1	A	8900-8998	Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

8000-8998	TOTAL REVENUE			\$ 655,402	\$ 781,135	\$ 1,489,447	\$ 1,412,149	\$ 1,389,930	\$ 1,531,913	\$ 1,763,604	\$ 1,417,030	\$ 1,670,769	\$ 1,484,158	\$ 1,447,476	\$ 1,239,548
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SALARIES & BENEFITS																																	
6.1	A	1000-1999		Certificated	\$	69,032	\$	575,536	\$	535,561	\$	510,938	\$	517,119	\$	677,101	\$	699,560	\$	657,283	\$	587,261	\$	597,170	\$	591,305	\$	587,993	\$	6,605,859	\$	6,605,859	
6.2	A	2000-2999		Classified	\$	20,863	\$	85,919	\$	90,020	\$	104,563	\$	95,158	\$	133,180	\$	137,598	\$	129,282	\$	115,509	\$	117,458	\$	116,305	\$	153,461	\$	1,299,316	\$	1,299,316	
6.3	A	3000-3999		Benefits	\$	21,795	\$	225,836	\$	224,070	\$	220,987	\$	224,930	\$	307,092	\$	317,278	\$	298,104	\$	266,346	\$	270,840	\$	268,180	\$	350,559	\$	2,996,016	\$	2,996,016	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
6.5	M	1000-3999	LLMF	Total Salaries & Benefits (Learning Loss Mitigation Funds)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
1000-3999					TOTAL SALARIES & BENEFITS	\$	111,690	\$	887,292	\$	849,651	\$	836,487	\$	837,207	\$	1,117,372	\$	1,154,436	\$	1,084,668	\$	969,116	\$	985,468	\$	975,790	\$	1,092,013	\$	10,901,190	\$	10,901,190

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 Working Budget	
		BEGINNING BALANCE:		\$ 7,574,658	\$ 8,269,890	\$ 8,201,514	\$ 4,477,777	\$ 5,100,220	\$ 5,493,563	\$ 5,806,869	\$ 5,939,667	\$ 5,886,252	\$ 6,526,677	\$ 6,075,316	\$ 6,195,847			
OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	\$ 63	\$ 14,542	\$ 33,512	\$ 24,402	\$ 20,793	\$ 12,995	\$ 24,960	\$ 20,174	\$ 6,110	\$ 33,134	\$ 12,191	\$ 23,189	\$ 226,065	\$ 244,854
7.2	A	5500-5599		Utilities	\$ -	\$ 24,037	\$ 22,684	\$ 29,631	\$ 15,967	\$ 11,267	\$ 26,763	\$ 14,514	\$ 12,457	\$ 16,984	\$ 10,980	\$ 13,110	\$ 198,393	\$ 213,754
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 4,470	\$ 57,755	\$ 65,417	\$ 93,800	\$ 34,563	\$ 251,256	\$ 436,347	\$ 351,088	\$ 42,661	\$ 899,934	\$ 327,984	\$ 490,906	\$ 3,056,181	\$ 5,118,933
7.4	A	6000-6999		Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.7	M	4000-7999	LLMF	Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998		TOTAL OTHER EXPENDITURES			\$ 4,533	\$ 96,334	\$ 121,613	\$ 147,834	\$ 71,323	\$ 275,518	\$ 488,070	\$ 385,776	\$ 61,228	\$ 950,051	\$ 351,154	\$ 527,205	\$ 3,480,639	\$ 5,577,540
1000-7998		TOTAL EXPENDITURES			\$ 116,223	\$ 983,626	\$ 971,263	\$ 984,321	\$ 908,530	\$ 1,392,890	\$ 1,642,507	\$ 1,470,445	\$ 1,030,344	\$ 1,935,518	\$ 1,326,945	\$ 1,619,218	\$ 14,381,829	\$ 16,478,730

		Beginning Bal													Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ (165,114)	\$ -	\$ (31,636)	\$ 253	\$ (4,919)	\$ 171	\$ -	\$ (351)	\$ -	\$ -	\$ -	\$ -	\$ (201,596)
8.2	NP	9200-9299	Receivables	\$ 78,660	\$ (19,075)	\$ (8,201)	\$ (31,467)	\$ -	\$ -	\$ (8,568)	\$ (11,349)				\$ -	\$ 0
8.2	NP	9290	Receivables from Government	\$ 618,579	\$ (62,716)	\$ -	\$ -	\$ (358,230)	\$ (17,002)	\$ (180,631)					\$ -	\$ (0)
8.3	NP	9300-9319	Temporary Loans / Due From	\$ 295,633	\$ -	\$ -	\$ (295,633)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ 827,758	\$ (81,791)	\$ (39,837)	\$ (326,846)	\$ (363,149)	\$ (16,831)	\$ (189,199)	\$ (11,700)	\$ -	\$ -	\$ -	\$ -	\$ (201,596)

		Beginning Bal													Ending Balance	
9.1	NP	9500-9599	Payables	\$ 139,224	\$ (129,635)	\$ (9,589)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.1	NP	9590	Payables to Government	\$ (1,501,872)	\$ -	\$ 1,652,921	\$ -	\$ (136,134)	\$ -	\$ (14,915)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.2	NP	9650-9659	Unearned Revenue	\$ 25,000	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (EPA Recover)	\$ 1,652,921	\$ -	\$ (1,652,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659 TOTAL CURRENT LIABILITIES				\$ 315,273	\$ (154,635)	\$ (9,589)	\$ -	\$ (136,134)	\$ -	\$ (14,915)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

		Beginning Bal													Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6	NP	Multiple	Treasury Reconciling Items	\$ (65,936)	\$ 103,867	\$ (33,337)	\$ (32,400)	\$ (104,889)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,695)
9111-9499 TOTAL OTHER ACTIVITY				\$ (65,936)	\$ 103,867	\$ (33,337)	\$ (32,400)	\$ (104,889)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,695)

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 3,276,044	\$ 3,586,409	\$ 8,359,515	\$ 4,373,922	\$ 5,459,901	\$ 5,428,472	\$ 5,916,267	\$ 5,886,252	\$ 6,526,677	\$ 6,075,316	\$ 6,195,847	\$ 5,816,178	\$ 1,566,440
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		Beginning Bal													Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 4,240,597	\$ 294,833	\$ (4,535,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ 4,240,597	\$ 294,833	\$ (4,535,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING CASH BALANCE	9110	\$ 8,269,890	\$ 8,201,514	\$ 4,477,777	\$ 5,100,220	\$ 5,493,563	\$ 5,806,869	\$ 5,939,667	\$ 5,886,252	\$ 6,526,677	\$ 6,075,316	\$ 6,195,847	\$ 5,816,178	\$ 5,816,178
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