

**Meeting of
Madera County Board of Education
Tuesday, December 12, 2023
3:30 p.m.**

This meeting will be held at
1105 South Madera Avenue, Conference Room 5,
Madera, CA 93637

AGENDA

Reasonable Accommodation for any Individual with Disability – Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Madera County Board of Education, may request assistance by contacting the Office of the Madera County Superintendent of Schools. All documents pertaining to open session agenda items are available to anyone upon request from the office at 1105 South Madera Avenue, Madera, CA 93637; Telephone: (559) 662-6274; FAX (559) 673-5569.

- 1.0 Call to Order** [Massetti]
- 1.1 Flag Salute
- 2.0 Consideration of Board Organization**
- 2.1 Election of President
- 2.2 Election of Vice President
- 2.3 Election of Representative to Madera County School Boards Association (MCSBA Executive Committee)
- 2.4 Confirmation Time and Place for Regular Board Meetings:
- Meeting Dates
 - ♦ 2nd Tuesday of the Month (January – November) and 3rd Tuesday of December
 - ♦ Additional Meeting Needed in June to Approve LCAP (June 18 or 25?)
 - Meeting Times: 3:30 p.m.
 - Meeting Location: 1105 S. Madera Avenue, Madera, CA 93637
- President Appointments (January Meeting)
- CSBA Legislative Network (1)
 - Foundation Board (1)
- 3.0 Consideration of Minutes**
- 3.1 Regular Meeting November 14, 2023 **(Action)** [Board]
- 4.0 Adoption of Board Agenda** **(Action)** [Board]
- 5.0 Information**

- 5.1 Public Comment
[This time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to 3 minutes.]
- 5.2 Letters and Communications
- 5.3 Non-School Sources
- 5.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report
- 5.5 Madera County Foundation Board Report [Bustos]
- 5.6 Member Report(s) [Member]
- 6.0 Information from the Superintendent and Staff**
 - 6.1 Careers and Industry, Compact [Presentation] [Protzman/Pierce-Cummings]
- 7.0 Old Business**
- 8.0 Closed Session**
- 9.0 New Business**
 - 9.1 Consideration Issuance of Temporary County Certificates [Ratification of Temporary County Certificates issued previous month] **(Action)** [Casarez]
 - 9.2 Consideration Disposition of Surplus/Obsolete Equipment [Equipment to be declared obsolete and removed from inventory] **(Action)** [Verduzco]
 - 9.3 Consideration Receive and Review First Interim Report [Receive and review budget revisions 2023-2024] **(Action)** [Verduzco]
 - 9.4 Consideration Approval of Revised 2023-2024 School Calendars [Approval of revised school calendar] **(Action)** [Cogan]
 - 9.4.1 Pioneer Technical Center/Madera County Independent Academy

9.4.2 Madera County Superintendent of Schools
Special Education (Gould)

10.0 Other

11.0 Adjournment

UNADOPTED

Minutes of Madera County Board of Education November 14, 2023

Present: Danny Bonilla, Cathie Bustos, Shelley Deniz, Tammy Loveland, Nancy Prosperi, Alfred Soares, Jr., Dr. Cecilia A. Massetti, Executive Secretary

Absent: Zimri Padilla

Also Present: Linda Igoe, Jennifer Pascale, Tricia Protzman

1.0 Call to Order

1.1 Flag Salute

President Tammy Loveland called the meeting to order at 3:30 p.m., followed by the flag salute.

2.0 Consideration of Minutes

2.1 Regular Meeting October 10, 2023

Danny Bonilla moved to approve the minutes of October 10, 2023, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Soares, Jr.

Noes: None

Abstain: Prosperi

Absent: Padilla

3.0 Adoption of Board Agenda

Alfred Soares, Jr., moved to adopt the agenda as presented, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: Padilla

4.0 Information

4.1 Public Comment

President Loveland stated this time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to, but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to three minutes.

No one came forward to address the Board.

UNADOPTED

4.2 Letters and Communications

- ♦ Gould Educational Center held a fall festival on October 18th. A number of community agencies provided informational booths with resources for the families that attended. The Community Advisory Committee (CAC) recruited a number of parents to serve on committee.
- ♦ The Pregnant and Parenting Teen Youth Conference was held November 9th. With more services being provided through schools and public health, the event may no longer be needed. Attendance was low this year.
- ♦ Dr. Massetti attended Veterans Day in the Park on November 11th.
- ♦ Dr. Massetti shared an article about Stephen Frazier who passed away recently. He was the husband to former Madera County Superintendent of Schools Dr. Sally L. Frazier.
- ♦ Dr. Massetti was honored by the California County Superintendents with the Champions Award. An article about her accomplishment was in The Madera Tribune.

4.3 Non-School Sources

None

4.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report

Mrs. Deniz stated there was nothing to report.

4.5 Madera County Foundation Board Report

Mrs. Bustos reported the last meeting was held October 18th. The election of officers was conducted and Mrs. Bustos will continue as the president. Nancy Prosperi is the vice president.

Over 500 donation letters have been mailed. To date, \$13,150 in donations have been received. \$17,167 is available from student event funds.

Pitman scholarship packets will go out soon. They are due by February and selections will be made in March. The application was revised for clarity regarding the length of time that students have to claim the scholarship and on the repayment of a portion of the scholarship.

Upcoming events include ArtsFest on May 11. Gallery night will continue this year. Battle of the Books will be held on December 8 at Madera Community College.

Mrs. Prosperi and Mrs. Winter updated the bylaws. Minimal changes were made.

4.6 Member Report(s)

None

5.0 Information from the Superintendent and Staff

UNADOPTED

5.1 Disclosure of Salary Adjustment per Education Code 1302

There were eight teaching and specialist positions, one classified position, 48 classified/administrative positions, and 12 classified/confidential positions with increases above \$10,000 due to promotions, cost of living adjustments, and salary schedule steps and column adjustments. Increases also occurred due to a classification study, which are completed every seven years.

5.2 Quarterly Reports on Williams Uniform Complaint

Dr. Massetti reported Madera Unified has one Williams Uniform Complaint under teacher vacancy/missassignment and Raymond/Knowles has not yet submitted its report.

6.0 Old Business

None

7.0 Closed Session

None

8.0 New Business

8.1 Consideration Issuance of Temporary County Certificates

Mrs. Protzman asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from October 1-31, 2023. TCCs are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews the waiver request, emergency permit, initial, and/or renewal credential application packet.

Alfred Soares, Jr., moved to ratify the TCCs, seconded by Danny Bonilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: Padilla

8.2 Consideration Disposition of Surplus/Obsolete Equipment

Dr. Massetti provided the Board with a list of equipment declared obsolete. Items included a laptop, a printer, a record player, projectors, and DVD/VCRs.

Alfred Soares, Jr., moved to approve the list of surplus/obsolete equipment submitted, seconded by Nancy Prosperi and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: Padilla

UNADOPTED

8.3 Consideration Investment Performance Statement

Dr. Massetti reported the County Treasurer-Tax Collector's investments continue to provide as favorable a rate of return as can be expected in the current financial market. The current rate of return is 2.96%, which is an increase of 2.13% from last year.

Danny Bonilla moved to approve the Investment Performance Statement as presented, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.
Noes: None
Abstain: None
Absent: Padilla

8.4 Consideration Acceptance of Williams Annual Report

Mrs. Protzman reported this is the second year of a three-year cohort. The report includes all of the districts that were a part of the monitoring process. There were minimal findings. However, there was an increase in misassignments, which were corrected with temporary county certificates.

Nancy Prosperi moved to accept the 2023 Williams Site Visitation Annual Report, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.
Noes: None
Abstain: None
Absent: Padilla

9.0 Other

9.1 Consideration Superintendent's Compensation

The Board was provided with an Excel spreadsheet showing district superintendent compensation along with the previously approved County Superintendent compensation documents.

Mrs. Protzman noted MCSOS is the second largest employer and is a support agency for all districts.

Mrs. Prosperi asked if the Board was being asked to approve the Superintendent's compensation starting at Step 7 and noted that equates to around a \$7,000 increase. She asked if the effective date could be modified so that it is retroactive starting July 1, 2023 instead of November.

Mrs. Protzman explained the Board could modify the effective date with the motion to approve. All other employee group raises were effective July 1st.

Nancy Prosperi moved to approve the Superintendents Compensation Proposal and Recommendations as presented with a change in the effective date to begin on July 1,

UNADOPTED

2023, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.
Noes: None
Abstain: None
Absent: Padilla

10.0 Adjournment

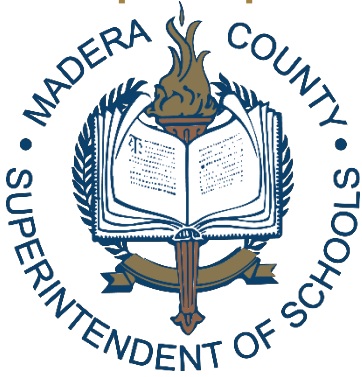
Cathie Bustos moved to adjourn the meeting, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Prosperi, Soares, Jr.
Noes: None
Abstain: None
Absent: Padilla

The meeting adjourned at 4:12 p.m.

Respectfully submitted,

Cecilia A. Massetti, Ed.D.
Executive Secretary



Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 9.2

Board of Education Action Item December 12, 2023

Topic:

Consideration Disposition of Surplus/Obsolete Equipment.

Background:

MCSOS staff members have completed a review of other equipment not in use and have determined that these items cannot be used in alternative placements. The equipment is shown on the attached list. Once declared obsolete, the items will be removed from our Fixed Asset Inventory and discarded.

Financial Impact:

None

Resource:

Marisol Verduzco
Chief Officer
Business & Administrative Services

Recommendation:

It is recommended the Board approve the attached list of equipment to be declared obsolete and removed from inventory.

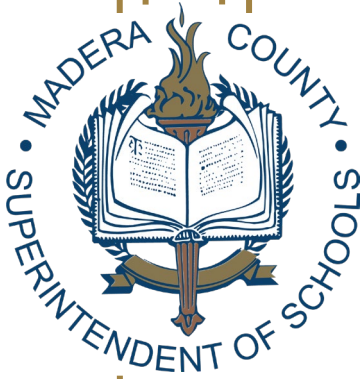
Obsolete Items List - For December 2023 Board Meeting

Computers

<u>Description</u>	<u>Make</u>	<u>Model</u>	<u>S/N</u>	<u>Asset Tag</u>	<u>Obsolete</u>	<u>Non-operational</u>
Printer HP Color LaserJet	HP	CP2025	CNGS704927	24176		X
Laptop	Dell	Latitude 3490	34HS7T2	25781		X

Other Items

<u>Description</u>	<u>Make</u>	<u>Model</u>	<u>S/N</u>	<u>Asset Tag</u>	<u>Obsolete</u>	<u>Non-operational</u>
Wooden 2 Door Cabinet				8263	X	
Wooden 2 Door Cabinet				8573	X	
Wooden 2 Door Cabinet				8278	X	



Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 9.3

Board of Education Action Item December 12, 2023

Topic:

Consideration of First Interim Report

Background:

The attached First Interim Report was prepared based on the following assumptions:

1. LCFF and Special Education Revenues continue to be conservatively presented based on current enrollment and estimated Average Daily Attendance (ADA) percentages. ADA for Juvenile Hall for current year is estimated to be funded at 42.09. This is the greater of current year, prior year, or 3-prior year average. ADA for 2024-25 and 2025-26 is set to decrease to 28.13 due to this new funding calculation. ADA is projected at 13.70 for County Funded Non-Juvenile Court Schools, 207.04 for Pioneer Technical Center, 45.70 for Madera County Independent Academy and 291.43 for Special Education. The two out years are projected to remain flat.
2. COLA is budgeted at 8.22% for the current year, 1.00% for 2024-25 and 2.70% for 2025-26 based on updated information from School Services.
3. There continue to be openings in hard to fill positions such as Nurse and Speech Language Pathologists. The First Interim Report reflects contracting for Speech Language Pathologist and Nurse positions from outside agencies.
4. PERS and STRS rates were updated based on the School Services Dartboard for the 2023-24, 2024-25 and 2025-26 years. STRS rates used are 19.10% for all years. PERS rates used are 26.68%, 27.70%, and 28.30%. The cumulative increase for the three years is budgeted to be approximately \$328,415.

5. Local and State revenue budgets have been updated to reflect updated grant and local funding amounts.
6. Step and Column increases are budgeted to increase by 1.5%.
7. Differentiated Assistance is budgeted conservatively but will be increased at Second Interim based on the P-1 CDE Certification.
8. Services and Supplies have been projected to increase in the out years by the California CPI currently on the Schools Services of California Dartboard.
9. One-time COVID Federal Funds and expenses have been removed from the two out years.

The current Projected Budget shows an increase in the Unrestricted General Fund ending balance for 23-24 of \$3,585,713. This is an increase of \$711,736 to the ending balance from the previous Original Budget shown in June. This is mainly due to savings in unfilled positions and actual carryover amounts from prior year.

The current Restricted Budget Projections show a decrease in Restricted General Fund ending balance for 23-24 of \$1,753,638. This is an increase of \$4,490,206 to the ending balance from the previous Original Budget from June. This is due to the spending down of One-Time funds not budgeted at Original Budget and actual carryover amounts from the prior year.

We continue to remain conservative in our projections and we are projecting to maintain at least the minimum required reserve level in the current and next two years.

Financial Impact:

Increase to fund balance of \$6,052,433
(\$32,398,019 - \$38,450,452 change in ending fund balance).

Resource:

Marisol Verduzco
Chief Officer
Business & Administrative Services

Recommendation:

Acceptance of the Positive Certification, as presented.

Madera County Superintendent of Schools

2023-2024 General Fund First Interim Report
Year to Date Actuals as of October 31, 2023

	Adopted Budget			Board Approved Revised Budget			Projected Budget				
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference	
Revenues											
LCFF Sources	\$ 9,341,892.00	\$ 7,085,996.00	\$ 16,427,888.00	\$ 9,341,892.00	\$ 7,085,996.00	\$ 16,427,888.00	\$ 9,740,402.00	\$ 7,543,397.00	\$ 17,283,799.00	5.2%	
Federal Revenue	\$ -	\$ 11,368,613.00	\$ 11,368,613.00	\$ -	\$ 11,368,613.00	\$ 11,368,613.00	\$ -	\$ 11,431,415.00	\$ 11,431,415.00	0.6%	
Other State Revenue	\$ 112,505.00	\$ 16,527,787.00	\$ 16,640,292.00	\$ 112,505.00	\$ 16,527,787.00	\$ 16,640,292.00	\$ 112,505.00	\$ 17,298,389.00	\$ 17,410,894.00	4.6%	
Other Local Revenue	\$ 4,089,308.00	\$ 10,913,500.00	\$ 15,002,808.00	\$ 4,089,308.00	\$ 10,913,500.00	\$ 15,002,808.00	\$ 4,041,127.00	\$ 11,658,442.00	\$ 15,699,569.00	4.6%	
Total Revenues	\$ 13,543,705.00	\$ 45,895,896.00	\$ 59,439,601.00	\$ 13,543,705.00	\$ 45,895,896.00	\$ 59,439,601.00	\$ 13,894,034.00	\$ 47,931,643.00	\$ 61,825,677.00	4.0%	
Expenditures											
Certificated Salaries	\$ 2,441,980.00	\$ 10,368,617.00	\$ 12,810,597.00	\$ 2,441,980.00	\$ 10,368,617.00	\$ 12,810,597.00	\$ 2,204,449.00	\$ 10,679,864.00	\$ 12,884,313.00	0.6%	
Classified Salaries	4,891,656.00	8,752,355.00	\$ 13,644,011.00	4,891,656.00	8,752,355.00	\$ 13,644,011.00	5,034,206.00	9,663,308.00	\$ 14,697,514.00	7.7%	
Employee Benefits	3,339,127.00	9,376,586.00	\$ 12,715,713.00	3,339,127.00	9,376,586.00	\$ 12,715,713.00	3,260,157.00	9,522,781.00	\$ 12,782,938.00	0.5%	
Books and Supplies	\$ 422,431.00	\$ 1,324,813.00	\$ 1,747,244.00	\$ 422,431.00	\$ 1,324,813.00	\$ 1,747,244.00	\$ 433,049.00	\$ 1,496,523.00	\$ 1,929,572.00	10.4%	
Services and Other Operating Exp	1,127,104.00	11,362,093.00	\$ 12,489,197.00	1,127,104.00	11,362,093.00	\$ 12,489,197.00	1,102,424.00	13,171,897.00	\$ 14,274,321.00	14.3%	
Capital Outlay	\$ 352,994.00	\$ 1,306,675.00	\$ 1,659,669.00	\$ 352,994.00	\$ 1,306,675.00	\$ 1,659,669.00	\$ 413,281.00	\$ 1,783,208.00	\$ 2,196,489.00	32.3%	
Other Outgo excluding Indirect Costs	\$ 1,291,983.00	\$ -	\$ 1,291,983.00	\$ 1,291,983.00	\$ -	\$ 1,291,983.00	\$ 1,291,983.00	\$ -	\$ 1,291,983.00	0.0%	
Other Outgo - Transfers of Indirect Costs	(3,919,511.00)	3,487,569.00	\$ (431,942.00)	(3,919,511.00)	3,487,569.00	\$ (431,942.00)	(4,153,192.00)	3,689,664.00	\$ (463,528.00)	7.3%	
Total Expenditures	\$ 9,947,764.00	\$ 45,978,708.00	\$ 55,926,472.00	\$ 9,947,764.00	\$ 45,978,708.00	\$ 55,926,472.00	\$ 9,586,357.00	\$ 50,007,245.00	\$ 59,593,602.00	6.6%	
Excess (Deficiency) of Revenues over Expenditures before Financing Sources and Uses	\$ 3,595,941.00	\$ (82,812.00)	\$ 3,513,129.00	\$ 3,595,941.00	\$ (82,812.00)	\$ 3,513,129.00	\$ 4,307,677.00	\$ (2,075,602.00)	\$ 2,232,075.00	-36.5%	
Other Financing Sources/Uses											
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Interfund Transfer Out	\$ 400,000.00	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00	0.0%	
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Contributions	\$ (321,964.00)	\$ 321,964.00	\$ -	\$ (321,964.00)	\$ 321,964.00	\$ -	\$ (321,964.00)	\$ 321,964.00	\$ -	0.0%	
Total Other Financing Sources/Uses	\$ (721,964.00)	\$ 321,964.00	\$ (400,000.00)	\$ (721,964.00)	\$ 321,964.00	\$ (400,000.00)	\$ (721,964.00)	\$ 321,964.00	\$ (400,000.00)	0.0%	
Net Increase (Decrease) in Fund Balance	\$ 2,873,977.00	\$ 239,152.00	\$ 3,113,129.00	\$ 2,873,977.00	\$ 239,152.00	\$ 3,113,129.00	\$ 3,585,713.00	\$ (1,753,638.00)	\$ 1,832,075.00	-41.2%	

Madera County Superintendent of Schools

2023-2024 General Fund First Interim Report

Year to Date Actuals as of October 31, 2023

	Adopted Budget			Board Approved Revised Budget			Projected Budget			
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	Percent
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference
Beginning Balance	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 13,508,597.00	\$ 23,109,780.00	\$ 36,618,377.00	25.0%
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
As of July 1 - Audited	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 13,508,597.00	\$ 23,109,780.00	\$ 36,618,377.00	25.0%
Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Adjusted Beginning Balance	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 12,658,106.00	\$ 16,626,784.00	\$ 29,284,890.00	\$ 13,508,597.00	\$ 23,109,780.00	\$ 36,618,377.00	25.0%
Ending Balance	\$ 15,532,083.00	\$ 16,865,936.00	\$ 32,398,019.00	\$ 15,532,083.00	\$ 16,865,936.00	\$ 32,398,019.00	\$ 17,094,310.00	\$ 21,356,142.00	\$ 38,450,452.00	18.7%
Components fo Ending Fund Balance										
Nonspendable Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted	0.00	16,865,936.00	16,865,936.00	0.00	16,865,936.00	16,865,936.00	0.00	21,356,142.00	21,356,142.00	26.6%
Committed - Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Assigned										
Other Assignments	2,324,250.00	0.00	2,324,250.00	2,324,250.00	0.00	2,324,250.00	2,728,790.00	0.00	2,728,790.00	17.4%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCAP Oversight	23,921.00	0.00	23,921.00	23,921.00	0.00	23,921.00	73,718.00	0.00	73,718.00	208.2%
Differentiated Assistance	2,300,329.00	0.00	2,300,329.00	2,300,329.00	0.00	2,300,329.00	2,655,072.00	0.00	2,655,072.00	15.4%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated										
Reserve for Ecomonic Uncertainty	1,689,794.16	0.00	1,689,794.16	1,689,794.16	0.00	1,689,794.16	1,799,808.06	0.00	1,799,808.06	6.5%
Unassigned/Unappropriated Amount	11,518,038.84	0.00	11,518,038.84	11,518,038.84	0.00	11,518,038.84	12,565,711.94	0.00	12,565,711.94	9.1%

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 12, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Annie Arounsack Telephone: (559) 662-6231
Title: Director, Business Services E-mail: aarounsack@mcsos.org

Criteria and Standards Review Summary

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

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

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

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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	9,341,892.00	9,341,892.00	1,762,335.10	9,740,402.00	398,510.00	4.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,505.00	112,505.00	248,579.90	112,505.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,089,308.00	4,089,308.00	697,229.59	4,041,127.00	(48,181.00)	-1.2%
5) TOTAL, REVENUES			13,543,705.00	13,543,705.00	2,708,144.59	13,894,034.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,441,980.00	2,441,980.00	735,446.76	2,204,449.00	237,531.00	9.7%
2) Classified Salaries		2000-2999	4,891,656.00	4,891,656.00	1,612,820.18	5,034,206.00	(142,550.00)	-2.9%
3) Employee Benefits		3000-3999	3,339,127.00	3,339,127.00	1,071,219.56	3,260,157.00	78,970.00	2.4%
4) Books and Supplies		4000-4999	422,431.00	422,431.00	96,525.02	433,049.00	(10,618.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	1,127,104.00	1,127,104.00	790,021.56	1,102,424.00	24,680.00	2.2%
6) Capital Outlay		6000-6999	352,994.00	352,994.00	214,872.08	413,281.00	(60,287.00)	-17.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,291,983.00	1,291,983.00	974,788.60	1,291,983.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,919,511.00)	(3,919,511.00)	(131,358.45)	(4,153,192.00)	233,681.00	-6.0%
9) TOTAL, EXPENDITURES			9,947,764.00	9,947,764.00	5,364,335.31	9,586,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,595,941.00	3,595,941.00	(2,656,190.72)	4,307,677.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(321,964.00)	(321,964.00)	0.00	(321,964.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(721,964.00)	(721,964.00)	0.00	(721,964.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,873,977.00	2,873,977.00	(2,656,190.72)	3,585,713.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,658,106.00	12,658,106.00		13,508,597.00	850,491.00	6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,658,106.00	12,658,106.00		13,508,597.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,658,106.00	12,658,106.00		13,508,597.00		
2) Ending Balance, June 30 (E + F1e)			15,532,083.00	15,532,083.00		17,094,310.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,324,250.00	2,324,250.00		2,728,790.00		
LCAP Oversight	0000	9780	23,921.00					
Differentiated Assistance	0000	9780	2,300,329.00					
LCAP Oversight	0000	9780		23,921.00				
Differentiated Assistance	0000	9780		2,300,329.00				
LCAP Oversight	0000	9780				73,718.00		
Differentiated Assistance	0000	9780				2,655,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,689,794.16	1,689,794.16		1,799,808.06		
Unassigned/Unappropriated Amount		9790	11,518,038.84	11,518,038.84		12,565,711.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,327,622.00	5,327,622.00	1,625,574.00	5,464,644.00	137,022.00	2.6%
Education Protection Account State Aid - Current Year		8012	8,258.00	8,258.00	2,092.00	11,158.00	2,900.00	35.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,038.00	73,038.00	0.00	73,255.00	217.00	0.3%
Timber Yield Tax		8022	259.00	259.00	0.00	255.00	(4.00)	-1.5%
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	10,277,485.00	10,277,485.00	0.00	11,121,081.00	843,596.00	8.2%
Unsecured Roll Taxes		8042	430,709.00	430,709.00	372,969.77	509,034.00	78,325.00	18.2%
Prior Years' Taxes		8043	(56,637.00)	(56,637.00)	0.00	16,212.00	72,849.00	-128.6%
Supplemental Taxes		8044	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	317,154.00	317,154.00	3,874.54	38,160.00	(278,994.00)	-88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,427,888.00	16,427,888.00	2,004,510.31	17,283,799.00	855,911.00	5.2%
LCFF Transfers								
Unrestricted LCFF								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	8,258.00	8,258.00	0.00	11,158.00	2,900.00	35.1%
All Other LCFF Transfers - Current Year	All Other	8091	(8,258.00)	(8,258.00)	0.00	(11,158.00)	(2,900.00)	35.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,085,996.00)	(7,085,996.00)	(242,175.21)	(7,543,397.00)	(457,401.00)	6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,341,892.00	9,341,892.00	1,762,335.10	9,740,402.00	398,510.00	4.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	48,285.00	48,285.00	0.00	48,285.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,835.00	50,835.00	1,417.90	50,835.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	13,385.00	13,385.00	247,162.00	13,385.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,505.00	112,505.00	248,579.90	112,505.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,316,983.00	1,316,983.00	3,180.00	1,316,983.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	181,679.66	100,000.00	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%

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)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,041,040.00	2,041,040.00	414,745.19	1,992,859.00	(48,181.00)	-2.4%
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		
All Other Local Revenue		8699	631,285.00	631,285.00	97,624.74	631,285.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,089,308.00	4,089,308.00	697,229.59	4,041,127.00	(48,181.00)	-1.2%
TOTAL, REVENUES			13,543,705.00	13,543,705.00	2,708,144.59	13,894,034.00	350,329.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	303,632.00	303,632.00	108,521.56	338,008.00	(34,376.00)	-11.3%
Certificated Pupil Support Salaries		1200	844,407.00	844,407.00	203,952.83	633,386.00	211,021.00	25.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,293,941.00	1,293,941.00	415,849.24	1,225,932.00	68,009.00	5.3%
Other Certificated Salaries		1900	0.00	0.00	7,123.13	7,123.00	(7,123.00)	New
TOTAL, CERTIFICATED SALARIES			2,441,980.00	2,441,980.00	735,446.76	2,204,449.00	237,531.00	9.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,782.00	12,782.00	4,535.23	4,847.00	7,935.00	62.1%
Classified Support Salaries		2200	362,824.00	362,824.00	130,660.34	407,904.00	(45,080.00)	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	1,734,063.00	1,734,063.00	592,823.09	1,816,567.00	(82,504.00)	-4.8%
Clerical, Technical and Office Salaries		2400	2,781,987.00	2,781,987.00	883,841.52	2,803,928.00	(21,941.00)	-0.8%
Other Classified Salaries		2900	0.00	0.00	960.00	960.00	(960.00)	New
TOTAL, CLASSIFIED SALARIES			4,891,656.00	4,891,656.00	1,612,820.18	5,034,206.00	(142,550.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	460,223.00	460,223.00	137,526.71	413,297.00	46,926.00	10.2%
PERS		3201-3202	1,293,075.00	1,293,075.00	425,450.03	1,326,839.00	(33,764.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	98,456.00	98,456.00	31,722.44	97,332.00	1,124.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,051,286.00	1,051,286.00	336,537.55	993,540.00	57,746.00	5.5%
Unemployment Insurance		3501-3502	3,398.00	3,398.00	1,084.59	3,355.00	43.00	1.3%
Workers' Compensation		3601-3602	137,979.00	137,979.00	44,379.53	136,479.00	1,500.00	1.1%
OPEB, Allocated		3701-3702	290,879.00	290,879.00	93,650.26	285,035.00	5,844.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,831.00	3,831.00	868.45	4,280.00	(449.00)	-11.7%
TOTAL, EMPLOYEE BENEFITS			3,339,127.00	3,339,127.00	1,071,219.56	3,260,157.00	78,970.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	892.00	892.00	0.00	1,354.00	(462.00)	-51.8%
Materials and Supplies		4300	321,144.00	321,144.00	71,724.45	330,890.00	(9,746.00)	-3.0%
Noncapitalized Equipment		4400	100,395.00	100,395.00	24,800.57	100,805.00	(410.00)	-0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			422,431.00	422,431.00	96,525.02	433,049.00	(10,618.00)	-2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	2,875.00	265,586.00	(265,586.00)	New
Travel and Conferences		5200	122,947.00	122,947.00	25,758.44	111,737.00	11,210.00	9.1%
Dues and Memberships		5300	42,765.00	42,765.00	53,649.50	86,375.00	(43,610.00)	-102.0%
Insurance		5400-5450	134,356.00	134,356.00	127,986.25	135,506.00	(1,150.00)	-0.9%
Operations and Housekeeping Services		5500	221,730.00	221,730.00	106,680.93	221,730.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,748.00	370,748.00	18,733.31	370,512.00	236.00	0.1%
Transfers of Direct Costs		5710	(1,465,569.00)	(1,465,569.00)	(510,618.30)	(1,931,636.00)	466,067.00	-31.8%
Transfers of Direct Costs - Interfund		5750	(221,399.00)	(221,399.00)	(35,847.44)	(226,706.00)	5,307.00	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	1,729,747.00	1,729,747.00	985,869.42	1,877,039.00	(147,292.00)	-8.5%
Communications		5900	191,779.00	191,779.00	14,934.45	192,281.00	(502.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,127,104.00	1,127,104.00	790,021.56	1,102,424.00	24,680.00	2.2%
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	103,700.00	103,700.00	25,642.60	103,700.00	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	100,944.00	100,944.00	139,050.03	161,231.00	(60,287.00)	-59.7%
Equipment Replacement		6500	148,350.00	148,350.00	50,179.45	148,350.00	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			352,994.00	352,994.00	214,872.08	413,281.00	(60,287.00)	-17.1%
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%

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)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	646,956.00	646,956.00	488,020.96	646,956.00	0.00	0.0%
Other Debt Service - Principal		7439	645,027.00	645,027.00	486,767.64	645,027.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,291,983.00	1,291,983.00	974,788.60	1,291,983.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,487,569.00)	(3,487,569.00)	(64,351.87)	(3,689,664.00)	202,095.00	-5.8%
Transfers of Indirect Costs - Interfund		7350	(431,942.00)	(431,942.00)	(67,006.58)	(463,528.00)	31,586.00	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,919,511.00)	(3,919,511.00)	(131,358.45)	(4,153,192.00)	233,681.00	-6.0%
TOTAL, EXPENDITURES			9,947,764.00	9,947,764.00	5,364,335.31	9,586,357.00	361,407.00	3.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	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	400,000.00	400,000.00	0.00	400,000.00	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			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(321,964.00)	(321,964.00)	0.00	(321,964.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(321,964.00)	(321,964.00)	0.00	(321,964.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(721,964.00)	(721,964.00)	0.00	(721,964.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	7,085,996.00	7,085,996.00	242,175.21	7,543,397.00	457,401.00	6.5%
2) Federal Revenue		8100-8299	11,368,613.00	11,368,613.00	413,333.80	11,431,415.00	62,802.00	0.6%
3) Other State Revenue		8300-8599	16,527,787.00	16,527,787.00	4,049,318.04	17,298,389.00	770,602.00	4.7%
4) Other Local Revenue		8600-8799	10,913,500.00	10,913,500.00	2,466,564.66	11,658,442.00	744,942.00	6.8%
5) TOTAL, REVENUES			45,895,896.00	45,895,896.00	7,171,391.71	47,931,643.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,368,617.00	10,368,617.00	2,916,389.86	10,679,864.00	(311,247.00)	-3.0%
2) Classified Salaries		2000-2999	8,752,355.00	8,752,355.00	2,610,700.67	9,663,308.00	(910,953.00)	-10.4%
3) Employee Benefits		3000-3999	9,376,586.00	9,376,586.00	2,640,529.06	9,522,781.00	(146,195.00)	-1.6%
4) Books and Supplies		4000-4999	1,324,813.00	1,324,813.00	219,137.97	1,496,523.00	(171,710.00)	-13.0%
5) Services and Other Operating Expenditures		5000-5999	11,362,093.00	11,362,093.00	1,603,268.10	13,171,897.00	(1,809,804.00)	-15.9%
6) Capital Outlay		6000-6999	1,306,675.00	1,306,675.00	652,224.63	1,783,208.00	(476,533.00)	-36.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,487,569.00	3,487,569.00	64,351.87	3,689,664.00	(202,095.00)	-5.8%
9) TOTAL, EXPENDITURES			45,978,708.00	45,978,708.00	10,706,602.16	50,007,245.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,812.00)	(82,812.00)	(3,535,210.45)	(2,075,602.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	321,964.00	321,964.00	0.00	321,964.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			321,964.00	321,964.00	0.00	321,964.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,152.00	239,152.00	(3,535,210.45)	(1,753,638.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,626,784.00	16,626,784.00		23,109,780.00	6,482,996.00	39.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,626,784.00	16,626,784.00		23,109,780.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,626,784.00	16,626,784.00		23,109,780.00		
2) Ending Balance, June 30 (E + F1e)			16,865,936.00	16,865,936.00		21,356,142.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,865,936.00	16,865,936.00		21,356,142.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,085,996.00	7,085,996.00	242,175.21	7,543,397.00	457,401.00	6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			7,085,996.00	7,085,996.00	242,175.21	7,543,397.00	457,401.00	6.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,165,503.00	4,165,503.00	0.00	4,165,503.00	0.00	0.0%
Special Education Discretionary Grants		8182	580,787.00	580,787.00	0.00	598,095.00	17,308.00	3.0%
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%
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	350,829.00	350,829.00	13,040.00	320,573.00	(30,256.00)	-8.6%
Title I, Part D, Local Delinquent Programs	3025	8290	188,238.00	188,238.00	21,342.00	209,620.00	21,382.00	11.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,602.00	13,602.00	12,172.00	24,771.00	11,169.00	82.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	3,223,358.00	3,223,358.00	11,340.00	3,224,229.00	871.00	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	2,846,296.00	2,846,296.00	355,439.80	2,888,624.00	42,328.00	1.5%
TOTAL, FEDERAL REVENUE			11,368,613.00	11,368,613.00	413,333.80	11,431,415.00	62,802.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,824,952.00	10,824,952.00	2,969,896.00	10,824,952.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,287,659.00	1,287,659.00	353,404.00	1,287,659.00	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	20,035.00	20,035.00	3,165.57	20,035.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	75,000.00	75,000.00	New
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	4,395,141.00	4,395,141.00	722,852.47	5,090,743.00	695,602.00	15.8%
TOTAL, OTHER STATE REVENUE			16,527,787.00	16,527,787.00	4,049,318.04	17,298,389.00	770,602.00	4.7%
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	19,660.19	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	624.00	624.00	0.00	624.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,260,591.00	3,260,591.00	114,601.08	4,017,698.00	757,107.00	23.2%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,370,866.00	3,370,866.00	215,309.39	3,358,701.00	(12,165.00)	-0.4%
Tuition		8710	4,281,419.00	4,281,419.00	2,116,994.00	4,281,419.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,913,500.00	10,913,500.00	2,466,564.66	11,658,442.00	744,942.00	6.8%
TOTAL, REVENUES			45,895,896.00	45,895,896.00	7,171,391.71	47,931,643.00	2,035,747.00	4.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,027,550.00	7,027,550.00	1,774,729.52	7,047,012.00	(19,462.00)	-0.3%
Certificated Pupil Support Salaries		1200	208,763.00	208,763.00	73,004.04	235,058.00	(26,295.00)	-12.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,936,358.00	2,936,358.00	1,014,944.78	3,199,860.00	(263,502.00)	-9.0%
Other Certificated Salaries		1900	195,946.00	195,946.00	53,711.52	197,934.00	(1,988.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			10,368,617.00	10,368,617.00	2,916,389.86	10,679,864.00	(311,247.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,748,101.00	4,748,101.00	1,336,294.97	5,456,212.00	(708,111.00)	-14.9%
Classified Support Salaries		2200	2,174,397.00	2,174,397.00	628,908.27	2,264,202.00	(89,805.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	236,562.00	236,562.00	82,710.00	248,130.00	(11,568.00)	-4.9%
Clerical, Technical and Office Salaries		2400	1,352,828.00	1,352,828.00	481,291.35	1,442,159.00	(89,331.00)	-6.6%
Other Classified Salaries		2900	240,467.00	240,467.00	81,496.08	252,605.00	(12,138.00)	-5.0%
TOTAL, CLASSIFIED SALARIES			8,752,355.00	8,752,355.00	2,610,700.67	9,663,308.00	(910,953.00)	-10.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,870,473.00	2,870,473.00	493,153.52	2,913,141.00	(42,668.00)	-1.5%
PERS		3201-3202	2,397,651.00	2,397,651.00	711,606.23	2,532,971.00	(135,320.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	255,223.00	255,223.00	88,408.43	270,285.00	(15,062.00)	-5.9%
Health and Welfare Benefits		3401-3402	2,779,287.00	2,779,287.00	727,250.86	2,674,935.00	104,352.00	3.8%
Unemployment Insurance		3501-3502	11,984.00	11,984.00	2,660.08	12,884.00	(900.00)	-7.5%
Workers' Compensation		3601-3602	342,622.00	342,622.00	104,223.64	362,947.00	(20,325.00)	-5.9%
OPEB, Allocated		3701-3702	717,015.00	717,015.00	512,692.99	752,891.00	(35,876.00)	-5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	2,331.00	2,331.00	533.31	2,727.00	(396.00)	-17.0%
TOTAL, EMPLOYEE BENEFITS			9,376,586.00	9,376,586.00	2,640,529.06	9,522,781.00	(146,195.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
Books and Other Reference Materials		4200	28,618.00	28,618.00	15,551.98	64,483.00	(35,865.00)	-125.3%
Materials and Supplies		4300	896,617.00	896,617.00	153,301.24	971,288.00	(74,671.00)	-8.3%
Noncapitalized Equipment		4400	398,208.00	398,208.00	50,284.75	459,382.00	(61,174.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,324,813.00	1,324,813.00	219,137.97	1,496,523.00	(171,710.00)	-13.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,768,027.00	1,768,027.00	16,551.95	2,646,512.00	(878,485.00)	-49.7%
Travel and Conferences		5200	403,472.00	403,472.00	78,137.72	470,680.00	(67,208.00)	-16.7%
Dues and Memberships		5300	4,696.00	4,696.00	3,885.00	4,696.00	0.00	0.0%
Insurance		5400-5450	40,387.00	40,387.00	34,808.87	40,387.00	0.00	0.0%
Operations and Housekeeping Services		5500	309,690.00	309,690.00	105,866.38	312,583.00	(2,893.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	789,441.00	789,441.00	42,175.19	819,331.00	(29,890.00)	-3.8%
Transfers of Direct Costs		5710	1,465,569.00	1,465,569.00	510,618.31	1,931,636.00	(466,067.00)	-31.8%
Transfers of Direct Costs - Interfund		5750	4,992.00	4,992.00	0.00	4,992.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,509,318.00	6,509,318.00	799,784.74	6,876,349.00	(367,031.00)	-5.6%
Communications		5900	66,501.00	66,501.00	11,439.94	64,731.00	1,770.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,362,093.00	11,362,093.00	1,603,268.10	13,171,897.00	(1,809,804.00)	-15.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,181,900.00	1,181,900.00	612,001.76	1,652,583.00	(470,683.00)	-39.8%
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	124,330.00	124,330.00	40,222.87	130,180.00	(5,850.00)	-4.7%
Equipment Replacement		6500	445.00	445.00	0.00	445.00	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			1,306,675.00	1,306,675.00	652,224.63	1,783,208.00	(476,533.00)	-36.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,487,569.00	3,487,569.00	64,351.87	3,689,664.00	(202,095.00)	-5.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,487,569.00	3,487,569.00	64,351.87	3,689,664.00	(202,095.00)	-5.8%
TOTAL, EXPENDITURES			45,978,708.00	45,978,708.00	10,706,602.16	50,007,245.00	(4,028,537.00)	-8.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	321,964.00	321,964.00	0.00	321,964.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			321,964.00	321,964.00	0.00	321,964.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			321,964.00	321,964.00	0.00	321,964.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	16,427,888.00	16,427,888.00	2,004,510.31	17,283,799.00	855,911.00	5.2%
2) Federal Revenue		8100-8299	11,368,613.00	11,368,613.00	413,333.80	11,431,415.00	62,802.00	0.6%
3) Other State Revenue		8300-8599	16,640,292.00	16,640,292.00	4,297,897.94	17,410,894.00	770,602.00	4.6%
4) Other Local Revenue		8600-8799	15,002,808.00	15,002,808.00	3,163,794.25	15,699,569.00	696,761.00	4.6%
5) TOTAL, REVENUES			59,439,601.00	59,439,601.00	9,879,536.30	61,825,677.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,810,597.00	12,810,597.00	3,651,836.62	12,884,313.00	(73,716.00)	-0.6%
2) Classified Salaries		2000-2999	13,644,011.00	13,644,011.00	4,223,520.85	14,697,514.00	(1,053,503.00)	-7.7%
3) Employee Benefits		3000-3999	12,715,713.00	12,715,713.00	3,711,748.62	12,782,938.00	(67,225.00)	-0.5%
4) Books and Supplies		4000-4999	1,747,244.00	1,747,244.00	315,662.99	1,929,572.00	(182,328.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	12,489,197.00	12,489,197.00	2,393,289.66	14,274,321.00	(1,785,124.00)	-14.3%
6) Capital Outlay		6000-6999	1,659,669.00	1,659,669.00	867,096.71	2,196,489.00	(536,820.00)	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,291,983.00	1,291,983.00	974,788.60	1,291,983.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(431,942.00)	(431,942.00)	(67,006.58)	(463,528.00)	31,586.00	-7.3%
9) TOTAL, EXPENDITURES			55,926,472.00	55,926,472.00	16,070,937.47	59,593,602.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,513,129.00	3,513,129.00	(6,191,401.17)	2,232,075.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(400,000.00)	(400,000.00)	0.00	(400,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			3,113,129.00	3,113,129.00	(6,191,401.17)	1,832,075.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,284,890.00	29,284,890.00		36,618,377.00	7,333,487.00	25.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,284,890.00	29,284,890.00		36,618,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,284,890.00	29,284,890.00		36,618,377.00		
2) Ending Balance, June 30 (E + F1e)			32,398,019.00	32,398,019.00		38,450,452.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,865,936.00	16,865,936.00		21,356,142.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,324,250.00	2,324,250.00		2,728,790.00		
LCAP Oversight	0000	9780	23,921.00					
Differentiated Assistance	0000	9780	2,300,329.00					
LCAP Oversight	0000	9780		23,921.00				
Differentiated Assistance	0000	9780		2,300,329.00				
LCAP Oversight	0000	9780				73,718.00		
Differentiated Assistance	0000	9780				2,655,072.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,689,794.16	1,689,794.16		1,799,808.06		
Unassigned/Unappropriated Amount		9790	11,518,038.84	11,518,038.84		12,565,711.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,327,622.00	5,327,622.00	1,625,574.00	5,464,644.00	137,022.00	2.6%
Education Protection Account State Aid - Current Year		8012	8,258.00	8,258.00	2,092.00	11,158.00	2,900.00	35.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,038.00	73,038.00	0.00	73,255.00	217.00	0.3%
Timber Yield Tax		8022	259.00	259.00	0.00	255.00	(4.00)	-1.5%
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	10,277,485.00	10,277,485.00	0.00	11,121,081.00	843,596.00	8.2%
Unsecured Roll Taxes		8042	430,709.00	430,709.00	372,969.77	509,034.00	78,325.00	18.2%
Prior Years' Taxes		8043	(56,637.00)	(56,637.00)	0.00	16,212.00	72,849.00	-128.6%
Supplemental Taxes		8044	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	317,154.00	317,154.00	3,874.54	38,160.00	(278,994.00)	-88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,427,888.00	16,427,888.00	2,004,510.31	17,283,799.00	855,911.00	5.2%
LCFF Transfers								
Unrestricted LCFF								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	8,258.00	8,258.00	0.00	11,158.00	2,900.00	35.1%
All Other LCFF Transfers - Current Year	All Other	8091	(8,258.00)	(8,258.00)	0.00	(11,158.00)	(2,900.00)	35.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,427,888.00	16,427,888.00	2,004,510.31	17,283,799.00	855,911.00	5.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,165,503.00	4,165,503.00	0.00	4,165,503.00	0.00	0.0%
Special Education Discretionary Grants		8182	580,787.00	580,787.00	0.00	598,095.00	17,308.00	3.0%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	350,829.00	350,829.00	13,040.00	320,573.00	(30,256.00)	-8.6%
Title I, Part D, Local Delinquent Programs	3025	8290	188,238.00	188,238.00	21,342.00	209,620.00	21,382.00	11.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,602.00	13,602.00	12,172.00	24,771.00	11,169.00	82.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	3,223,358.00	3,223,358.00	11,340.00	3,224,229.00	871.00	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	2,846,296.00	2,846,296.00	355,439.80	2,888,624.00	42,328.00	1.5%
TOTAL, FEDERAL REVENUE			11,368,613.00	11,368,613.00	413,333.80	11,431,415.00	62,802.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,824,952.00	10,824,952.00	2,969,896.00	10,824,952.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,287,659.00	1,287,659.00	353,404.00	1,287,659.00	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%

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		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,285.00	48,285.00	0.00	48,285.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,870.00	70,870.00	4,583.47	70,870.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	75,000.00	75,000.00	New
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	4,408,526.00	4,408,526.00	970,014.47	5,104,128.00	695,602.00	15.8%
TOTAL, OTHER STATE REVENUE			16,640,292.00	16,640,292.00	4,297,897.94	17,410,894.00	770,602.00	4.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	19,660.19	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	624.00	624.00	0.00	624.00	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	1,316,983.00	1,316,983.00	3,180.00	1,316,983.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	181,679.66	100,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,301,631.00	5,301,631.00	529,346.27	6,010,557.00	708,926.00	13.4%
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	4,002,151.00	4,002,151.00	312,934.13	3,989,986.00	(12,165.00)	-0.3%
Tuition		8710	4,281,419.00	4,281,419.00	2,116,994.00	4,281,419.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,002,808.00	15,002,808.00	3,163,794.25	15,699,569.00	696,761.00	4.6%
TOTAL, REVENUES			59,439,601.00	59,439,601.00	9,879,536.30	61,825,677.00	2,386,076.00	4.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,331,182.00	7,331,182.00	1,883,251.08	7,385,020.00	(53,838.00)	-0.7%
Certificated Pupil Support Salaries		1200	1,053,170.00	1,053,170.00	276,956.87	868,444.00	184,726.00	17.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,230,299.00	4,230,299.00	1,430,794.02	4,425,792.00	(195,493.00)	-4.6%
Other Certificated Salaries		1900	195,946.00	195,946.00	60,834.65	205,057.00	(9,111.00)	-4.6%
TOTAL, CERTIFICATED SALARIES			12,810,597.00	12,810,597.00	3,651,836.62	12,884,313.00	(73,716.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,760,883.00	4,760,883.00	1,340,830.20	5,461,059.00	(700,176.00)	-14.7%
Classified Support Salaries		2200	2,537,221.00	2,537,221.00	759,568.61	2,672,106.00	(134,885.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,970,625.00	1,970,625.00	675,533.09	2,064,697.00	(94,072.00)	-4.8%
Clerical, Technical and Office Salaries		2400	4,134,815.00	4,134,815.00	1,365,132.87	4,246,087.00	(111,272.00)	-2.7%
Other Classified Salaries		2900	240,467.00	240,467.00	82,456.08	253,565.00	(13,098.00)	-5.4%
TOTAL, CLASSIFIED SALARIES			13,644,011.00	13,644,011.00	4,223,520.85	14,697,514.00	(1,053,503.00)	-7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,330,696.00	3,330,696.00	630,680.23	3,326,438.00	4,258.00	0.1%
PERS		3201-3202	3,690,726.00	3,690,726.00	1,137,056.26	3,859,810.00	(169,084.00)	-4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	353,679.00	353,679.00	120,130.87	367,617.00	(13,938.00)	-3.9%
Unemployment Insurance		3401-3402	3,830,573.00	3,830,573.00	1,063,788.41	3,668,475.00	162,098.00	4.2%
Workers' Compensation		3501-3502	15,382.00	15,382.00	3,744.67	16,239.00	(857.00)	-5.6%
OPEB, Allocated		3601-3602	480,601.00	480,601.00	148,603.17	499,426.00	(18,825.00)	-3.9%
OPEB, Active Employees		3701-3702	1,007,894.00	1,007,894.00	606,343.25	1,037,926.00	(30,032.00)	-3.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	6,162.00	6,162.00	1,401.76	7,007.00	(845.00)	-13.7%
TOTAL, EMPLOYEE BENEFITS			12,715,713.00	12,715,713.00	3,711,748.62	12,782,938.00	(67,225.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
Books and Other Reference Materials		4200	29,510.00	29,510.00	15,551.98	65,837.00	(36,327.00)	-123.1%
Materials and Supplies		4300	1,217,761.00	1,217,761.00	225,025.69	1,302,178.00	(84,417.00)	-6.9%
Noncapitalized Equipment		4400	498,603.00	498,603.00	75,085.32	560,187.00	(61,584.00)	-12.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,747,244.00	1,747,244.00	315,662.99	1,929,572.00	(182,328.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,768,027.00	1,768,027.00	19,426.95	2,912,098.00	(1,144,071.00)	-64.7%
Travel and Conferences		5200	526,419.00	526,419.00	103,896.16	582,417.00	(55,998.00)	-10.6%
Dues and Memberships		5300	47,461.00	47,461.00	57,534.50	91,071.00	(43,610.00)	-91.9%
Insurance		5400-5450	174,743.00	174,743.00	162,795.12	175,893.00	(1,150.00)	-0.7%
Operations and Housekeeping Services		5500	531,420.00	531,420.00	212,547.31	534,313.00	(2,893.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,160,189.00	1,160,189.00	60,908.50	1,189,843.00	(29,654.00)	-2.6%
Transfers of Direct Costs		5710	0.00	0.00	.01	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(216,407.00)	(216,407.00)	(35,847.44)	(221,714.00)	5,307.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	8,239,065.00	8,239,065.00	1,785,654.16	8,753,388.00	(514,323.00)	-6.2%
Communications		5900	258,280.00	258,280.00	26,374.39	257,012.00	1,268.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,489,197.00	12,489,197.00	2,393,289.66	14,274,321.00	(1,785,124.00)	-14.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,285,600.00	1,285,600.00	637,644.36	1,756,283.00	(470,683.00)	-36.6%
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	225,274.00	225,274.00	179,272.90	291,411.00	(66,137.00)	-29.4%
Equipment Replacement		6500	148,795.00	148,795.00	50,179.45	148,795.00	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			1,659,669.00	1,659,669.00	867,096.71	2,196,489.00	(536,820.00)	-32.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	646,956.00	646,956.00	488,020.96	646,956.00	0.00	0.0%
Other Debt Service - Principal		7439	645,027.00	645,027.00	486,767.64	645,027.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,291,983.00	1,291,983.00	974,788.60	1,291,983.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(431,942.00)	(431,942.00)	(67,006.58)	(463,528.00)	31,586.00	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(431,942.00)	(431,942.00)	(67,006.58)	(463,528.00)	31,586.00	-7.3%
TOTAL, EXPENDITURES			55,926,472.00	55,926,472.00	16,070,937.47	59,593,602.00	(3,667,130.00)	-6.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	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	400,000.00	400,000.00	0.00	400,000.00	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			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(400,000.00)	(400,000.00)	0.00	(400,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6300	Lottery: Instructional Materials	71,271.00
6371	CalWORKs for ROCP or Adult Education	14,808.00
6500	Special Education	15,956,642.00
6515	Special Ed: Infant Discretionary Funds	2.00
6546	Mental Health-Related Services	956,820.00
7311	Classified School Employee Professional Development Block Grant	39,476.00
7810	Other Restricted State	4,193.00
9010	Other Restricted Local	4,312,930.00
Total, Restricted Balance		21,356,142.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,582,173.00	7,582,173.00	0.00	7,005,184.00	(576,989.00)	-7.6%
3) Other State Revenue		8300-8599	12,643,820.00	12,643,820.00	3,366,068.00	12,625,370.00	(18,450.00)	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,225,993.00	20,225,993.00	3,366,068.00	19,630,554.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,225,993.00	20,225,993.00	3,366,068.00	19,649,004.00	576,989.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,225,993.00	20,225,993.00	3,366,068.00	19,649,004.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(18,450.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(18,450.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		18,450.00	18,450.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		18,450.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		18,450.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources								
		8287	7,582,173.00	7,582,173.00	0.00	7,005,184.00	(576,989.00)	-7.6%
TOTAL, FEDERAL REVENUE			7,582,173.00	7,582,173.00	0.00	7,005,184.00	(576,989.00)	-7.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	12,427,250.00	12,427,250.00	3,366,068.00	12,408,800.00	(18,450.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	216,570.00	216,570.00	0.00	216,570.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,643,820.00	12,643,820.00	3,366,068.00	12,625,370.00	(18,450.00)	-0.1%
OTHER LOCAL REVENUE								
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools								
		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			20,225,993.00	20,225,993.00	3,366,068.00	19,630,554.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	2,809,845.00	2,809,845.00	0.00	2,632,807.00	177,038.00	6.3%
To County Offices								
		7212	4,988,898.00	4,988,898.00	0.00	4,588,947.00	399,951.00	8.0%
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	10,601,732.00	10,601,732.00	2,865,544.00	10,601,732.00	0.00	0.0%
To County Offices								
	6500	7222	1,825,518.00	1,825,518.00	500,524.00	1,825,518.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,225,993.00	20,225,993.00	3,366,068.00	19,649,004.00	576,989.00	2.9%
TOTAL, EXPENDITURES			20,225,993.00	20,225,993.00	3,366,068.00	19,649,004.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,570,571.00	4,570,571.00	1,092,810.45	4,583,669.00	13,098.00	0.3%
2) Federal Revenue		8100-8299	368,140.00	368,140.00	94,391.00	374,895.00	6,755.00	1.8%
3) Other State Revenue		8300-8599	358,208.00	358,208.00	106,133.08	400,730.00	42,522.00	11.9%
4) Other Local Revenue		8600-8799	140,887.00	140,887.00	69,374.90	147,645.00	6,758.00	4.8%
5) TOTAL, REVENUES			5,437,806.00	5,437,806.00	1,362,709.43	5,506,939.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,856,463.00	1,856,463.00	545,511.89	1,958,918.00	(102,455.00)	-5.5%
2) Classified Salaries		2000-2999	467,997.00	467,997.00	162,941.29	504,533.00	(36,536.00)	-7.8%
3) Employee Benefits		3000-3999	1,173,924.00	1,173,924.00	289,404.48	1,216,003.00	(42,079.00)	-3.6%
4) Books and Supplies		4000-4999	356,492.00	356,492.00	62,910.59	358,438.00	(1,946.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	1,707,769.00	1,707,769.00	159,314.10	1,918,389.00	(210,620.00)	-12.3%
6) Capital Outlay		6000-6999	69,500.00	69,500.00	0.00	32,500.00	37,000.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	5,802.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	85,641.00	85,641.00	0.00	109,374.00	(23,733.00)	-27.7%
9) TOTAL, EXPENDITURES			5,717,786.00	5,717,786.00	1,225,884.35	6,098,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(279,980.00)	(279,980.00)	136,825.08	(591,216.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,980.00)	(279,980.00)	136,825.08	(591,216.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,990,271.00	4,990,271.00		4,687,099.00	(303,172.00)	-6.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,990,271.00	4,990,271.00		4,687,099.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,990,271.00	4,990,271.00		4,687,099.00		
2) Ending Balance, June 30 (E + F1e)			4,710,291.00	4,710,291.00		4,095,883.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	470,710.00	470,710.00		330,405.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,239,581.00	4,239,581.00		3,765,478.00		
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	3,126,704.00	3,126,704.00	754,004.00	3,192,519.00	65,815.00	2.1%
Education Protection Account State Aid - Current Year		8012	935,740.00	935,740.00	222,625.00	927,698.00	(8,042.00)	-0.9%
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	508,127.00	508,127.00	116,181.45	463,452.00	(44,675.00)	-8.8%
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			4,570,571.00	4,570,571.00	1,092,810.45	4,583,669.00	13,098.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,439.00	11,439.00	5,216.00	18,194.00	6,755.00	59.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180,							
Other NCLB / Every Student Succeeds Act		8290					0.00	
	3182, 4037, 4124, 4126, 4127, 4128, 5630		356,701.00	356,701.00	89,175.00	356,701.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			368,140.00	368,140.00	94,391.00	374,895.00	6,755.00	1.8%
OTHER STATE REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,661.00	11,661.00	0.00	11,661.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	63,554.00	63,554.00	4,093.96	63,554.00	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%
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	(15,503.45)	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	56,309.00	56,309.00	70,565.00	70,565.00	14,256.00	25.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	226,684.00	226,684.00	46,977.57	254,950.00	28,266.00	12.5%
TOTAL, OTHER STATE REVENUE			358,208.00	358,208.00	106,133.08	400,730.00	42,522.00	11.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	32,490.90	25,000.00	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	350.00	350.00	0.00	350.00	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	850.00	850.00	30.00	850.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	114,687.00	114,687.00	36,854.00	121,445.00	6,758.00	5.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

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 In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,887.00	140,887.00	69,374.90	147,645.00	6,758.00	4.8%
TOTAL, REVENUES			5,437,806.00	5,437,806.00	1,362,709.43	5,506,939.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,440,124.00	1,440,124.00	399,697.17	1,521,876.00	(81,752.00)	-5.7%
Certificated Pupil Support Salaries		1200	108,943.00	108,943.00	38,098.24	114,295.00	(5,352.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	297,329.00	297,329.00	103,997.08	311,992.00	(14,663.00)	-4.9%
Other Certificated Salaries		1900	10,067.00	10,067.00	3,719.40	10,755.00	(688.00)	-6.8%
TOTAL, CERTIFICATED SALARIES			1,856,463.00	1,856,463.00	545,511.89	1,958,918.00	(102,455.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	65,510.00	65,510.00	19,379.01	73,830.00	(8,320.00)	-12.7%
Classified Support Salaries		2200	69,017.00	69,017.00	24,677.16	68,983.00	34.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,386.00	38,386.00	20,581.32	76,390.00	(38,004.00)	-99.0%
Clerical, Technical and Office Salaries		2400	295,084.00	295,084.00	98,303.80	285,330.00	9,754.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			467,997.00	467,997.00	162,941.29	504,533.00	(36,536.00)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	561,514.00	561,514.00	102,971.52	580,401.00	(18,887.00)	-3.4%
PERS		3201-3202	126,420.00	126,420.00	44,056.22	135,614.00	(9,194.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	31,770.00	31,770.00	9,912.80	33,674.00	(1,904.00)	-6.0%
Health and Welfare Benefits		3401-3402	317,782.00	317,782.00	90,734.01	321,852.00	(4,070.00)	-1.3%
Unemployment Insurance		3501-3502	1,096.00	1,096.00	338.04	1,160.00	(64.00)	-5.8%
Workers' Compensation		3601-3602	42,883.00	42,883.00	13,232.92	45,456.00	(2,573.00)	-6.0%
OPEB, Allocated		3701-3702	91,796.00	91,796.00	27,973.47	96,919.00	(5,123.00)	-5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	663.00	663.00	185.50	927.00	(264.00)	-39.8%
TOTAL, EMPLOYEE BENEFITS			1,173,924.00	1,173,924.00	289,404.48	1,216,003.00	(42,079.00)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,127.00	11,127.00	0.00	11,127.00	0.00	0.0%
Books and Other Reference Materials		4200	3,077.00	3,077.00	0.00	2,763.00	314.00	10.2%
Materials and Supplies		4300	297,666.00	297,666.00	54,486.32	283,926.00	13,740.00	4.6%
Noncapitalized Equipment		4400	44,622.00	44,622.00	8,424.27	60,622.00	(16,000.00)	-35.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			356,492.00	356,492.00	62,910.59	358,438.00	(1,946.00)	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,682.00	18,682.00	2,977.86	23,144.00	(4,462.00)	-23.9%
Dues and Memberships		5300	5,350.00	5,350.00	3,044.50	5,451.00	(101.00)	-1.9%
Insurance		5400-5450	13,665.00	13,665.00	0.00	13,665.00	0.00	0.0%
Operations and Housekeeping Services		5500	130,485.00	130,485.00	57,446.28	130,885.00	(400.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,702.00	297,702.00	2,912.51	298,702.00	(1,000.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	201,586.00	201,586.00	30,824.72	206,578.00	(4,992.00)	-2.5%
Professional/Consulting Services and								

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)
Operating Expenditures		5800	991,563.00	991,563.00	57,541.03	1,176,798.00	(185,235.00)	-18.7%
Communications		5900	48,736.00	48,736.00	4,567.20	63,166.00	(14,430.00)	-29.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,707,769.00	1,707,769.00	159,314.10	1,918,389.00	(210,620.00)	-12.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,500.00	14,500.00	0.00	14,500.00	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	39,000.00	39,000.00	0.00	2,000.00	37,000.00	94.9%
Equipment Replacement		6500	16,000.00	16,000.00	0.00	16,000.00	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			69,500.00	69,500.00	0.00	32,500.00	37,000.00	53.2%
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	5,802.00	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	5,802.00	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	85,641.00	85,641.00	0.00	109,374.00	(23,733.00)	-27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,641.00	85,641.00	0.00	109,374.00	(23,733.00)	-27.7%
TOTAL, EXPENDITURES			5,717,786.00	5,717,786.00	1,225,884.35	6,098,155.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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
6300	Lottery : Instructional Materials	106,171.00
6500	Special Education	74,069.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	37,440.00
7311	Classified School Employee Professional Development Block Grant	1,772.00
7425	Expanded Learning Opportunities (ELO) Grant	99,177.00
7810	Other Restricted State	6,519.00
9010	Other Restricted Local	5,257.00
Total, Restricted Balance		330,405.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	271,399.00	271,399.00	101,988.00	271,998.00	599.00	0.2%
3) Other State Revenue		8300-8599	3,891,252.00	3,891,252.00	2,219,880.38	3,983,033.00	91,781.00	2.4%
4) Other Local Revenue		8600-8799	0.00	0.00	59.80	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,162,651.00	4,162,651.00	2,321,928.18	4,255,031.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	591,707.00	591,707.00	190,969.47	640,816.00	(49,109.00)	-8.3%
2) Classified Salaries		2000-2999	1,286,877.00	1,286,877.00	440,998.18	1,412,957.00	(126,080.00)	-9.8%
3) Employee Benefits		3000-3999	877,305.00	877,305.00	269,499.58	959,040.00	(81,735.00)	-9.3%
4) Books and Supplies		4000-4999	239,153.00	239,153.00	41,984.78	218,931.00	20,222.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	821,308.00	821,308.00	48,592.81	692,205.00	129,103.00	15.7%
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	346,301.00	346,301.00	67,006.58	354,154.00	(7,853.00)	-2.3%
9) TOTAL, EXPENDITURES			4,162,651.00	4,162,651.00	1,059,051.40	4,278,103.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,262,876.78	(23,072.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,262,876.78	(23,072.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,865.00	24,865.00		47,937.00	23,072.00	92.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,865.00	24,865.00		47,937.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,865.00	24,865.00		47,937.00		
2) Ending Balance, June 30 (E + F1e)			24,865.00	24,865.00		24,865.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	24,865.00	24,865.00		24,865.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	271,399.00	271,399.00	101,988.00	271,998.00	599.00	0.2%
TOTAL, FEDERAL REVENUE			271,399.00	271,399.00	101,988.00	271,998.00	599.00	0.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,277,314.00	3,277,314.00	2,016,856.00	3,365,017.00	87,703.00	2.7%
All Other State Revenue	All Other	8590	613,938.00	613,938.00	203,024.38	618,016.00	4,078.00	0.7%
TOTAL, OTHER STATE REVENUE			3,891,252.00	3,891,252.00	2,219,880.38	3,983,033.00	91,781.00	2.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	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	0.00	0.00	59.80	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	59.80	0.00	0.00	0.0%
TOTAL, REVENUES			4,162,651.00	4,162,651.00	2,321,928.18	4,255,031.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	498,995.00	498,995.00	153,293.83	527,788.00	(28,793.00)	-5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	92,712.00	92,712.00	37,675.64	113,028.00	(20,316.00)	-21.9%
TOTAL, CERTIFICATED SALARIES			591,707.00	591,707.00	190,969.47	640,816.00	(49,109.00)	-8.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	611,239.00	611,239.00	236,809.57	681,859.00	(70,620.00)	-11.6%
Classified Support Salaries		2200	41,803.00	41,803.00	12,648.95	79,838.00	(38,035.00)	-91.0%
Classified Supervisors' and Administrators' Salaries		2300	154,343.00	154,343.00	54,944.11	162,749.00	(8,406.00)	-5.4%

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)
Clerical, Technical and Office Salaries		2400	140,738.00	140,738.00	29,767.43	129,824.00	10,914.00	7.8%
Other Classified Salaries		2900	338,754.00	338,754.00	106,828.12	358,687.00	(19,933.00)	-5.9%
TOTAL, CLASSIFIED SALARIES			1,286,877.00	1,286,877.00	440,998.18	1,412,957.00	(126,080.00)	-9.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	161,000.00	161,000.00	35,008.72	166,748.00	(5,748.00)	-3.6%
PERS		3201-3202	322,035.00	322,035.00	108,455.72	358,834.00	(36,799.00)	-11.4%
OASDI/Medicare/Alternative		3301-3302	25,981.00	25,981.00	10,296.21	28,381.00	(2,400.00)	-9.2%
Health and Welfare Benefits		3401-3402	262,257.00	262,257.00	78,819.69	286,887.00	(24,630.00)	-9.4%
Unemployment Insurance		3501-3502	1,037.00	1,037.00	309.20	1,143.00	(106.00)	-10.2%
Workers' Compensation		3601-3602	34,050.00	34,050.00	12,121.47	38,314.00	(4,264.00)	-12.5%
OPEB, Allocated		3701-3702	70,675.00	70,675.00	24,426.25	78,422.00	(7,747.00)	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	270.00	270.00	62.32	311.00	(41.00)	-15.2%
TOTAL, EMPLOYEE BENEFITS			877,305.00	877,305.00	269,499.58	959,040.00	(81,735.00)	-9.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	152,553.00	152,553.00	41,984.78	184,416.00	(31,863.00)	-20.9%
Noncapitalized Equipment		4400	86,600.00	86,600.00	0.00	34,515.00	52,085.00	60.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,153.00	239,153.00	41,984.78	218,931.00	20,222.00	8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,665.00	18,665.00	3,809.91	17,472.00	1,193.00	6.4%
Dues and Memberships		5300	934.00	934.00	899.00	1,051.00	(117.00)	-12.5%
Insurance		5400-5450	8,827.00	8,827.00	0.00	8,827.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,197.00	43,197.00	11,065.12	45,397.00	(2,200.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,452.00	144,452.00	813.00	113,279.00	31,173.00	21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,821.00	14,821.00	5,022.70	15,136.00	(315.00)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	588,094.00	588,094.00	26,075.03	488,352.00	99,742.00	17.0%
Communications		5900	2,318.00	2,318.00	908.05	2,691.00	(373.00)	-16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			821,308.00	821,308.00	48,592.81	692,205.00	129,103.00	15.7%
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%
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)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	346,301.00	346,301.00	67,006.58	354,154.00	(7,853.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			346,301.00	346,301.00	67,006.58	354,154.00	(7,853.00)	-2.3%
TOTAL, EXPENDITURES			4,162,651.00	4,162,651.00	1,059,051.40	4,278,103.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	3,865.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	21,000.00
Total, Restricted Balance		24,865.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.00	35.00	12.02	35.00	0.00	0.0%
5) TOTAL, REVENUES			35.00	35.00	12.02	35.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35.00	35.00	12.02	35.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35.00	35.00	12.02	35.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,006.00	2,006.00		1,994.00	(12.00)	-0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,006.00	2,006.00		1,994.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,006.00	2,006.00		1,994.00		
2) Ending Balance, June 30 (E + F1e)			2,041.00	2,041.00		2,029.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,041.00	2,041.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		2,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35.00	35.00	12.02	35.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35.00	35.00	12.02	35.00	0.00	0.0%
TOTAL, REVENUES			35.00	35.00	12.02	35.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

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, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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 - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	360.91	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	360.91	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	360.91	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	360.91	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,183.00	59,183.00		59,877.00	694.00	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,183.00	59,183.00		59,877.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,183.00	59,183.00		59,877.00		
2) Ending Balance, June 30 (E + F1e)			59,183.00	59,183.00		59,877.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	59,183.00	59,183.00		59,877.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	360.91	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	360.91	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	360.91	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	59,877.00
Total, Restricted Balance		59,877.00

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	32.40	32.40	28.13	42.09	9.69	30.0%
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)	32.40	32.40	28.13	42.09	9.69	30.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	291.43	291.43	291.43	291.43	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	13.91	13.91	13.91	13.91	0.00	0.0%
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)	305.34	305.34	305.34	305.34	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	337.74	337.74	333.47	347.43	9.69	3.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	29,669.17	29,669.17	29,514.66	29,514.66	(154.51)	-1.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.44	14.44	13.70	13.70	(.74)	-5.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	14.44	14.44	13.70	13.70	(.74)	-5.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	252.72	252.72	252.74	252.74	.02	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. 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)	252.72	252.72	252.74	252.74	.02	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	267.16	267.16	266.44	266.44	(.72)	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	267.16	267.16	266.44	266.44	(.72)	0.0%

73 Madera County Superintendent of Schools

2023-2024 Cash Flow		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	Budget Diff	Budget Diff
ObjectText	Title	Beg Balance	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate					W/O Accruals	W/ Accruals
9110	A. BEGINNING CASH	31,092,045.61	31,092,045.61	28,413,705.96	28,674,088.28	29,549,220.27	28,768,167.71	28,791,786.56	51,736,595.65	53,293,619.18	54,889,206.78	45,837,371.85	34,969,793.87	31,018,906.71					
	B. RECEIPTS																		
8010-8019	Principal Apportionment		290,281.00	290,281.00	524,598.00	522,506.00	522,506.00	736,972.00	736,972.00	559,107.00	461,830.00	458,365.00	457,197.00	-84,813.00	0.00	5,475,802.00	5,475,802.00	0.00	0.00
8020-8079	Property Taxes		0.00	0.00	376,844.31	0.00	0.00	5,972,893.04	0.00	431,567.56	0.00	4,029,423.20	34,951.39	701,647.41	260,670.08	11,807,997.00	11,807,997.00	260,670.08	0.00
8080-8099	Misc 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	0.00	0.00	0.00
8100-8299	Federal Revenue		74.00	0.00	0.00	12,976.00	375,000.00	1,043,129.87	449,519.74	42,118.96	379,870.28	153,024.82	585,244.42	184,940.09	8,205,516.83	11,431,415.00	11,431,415.00	8,205,516.83	0.00
8300-8599	Other State Revenue		638,932.00	638,932.00	1,491,132.21	1,240,989.00	1,207,880.06	1,271,144.53	1,287,578.80	808,565.12	668,226.40	1,009,940.61	817,862.79	2,678,918.34	3,650,792.15	17,410,894.00	17,410,894.00	3,650,792.15	0.00
8600-8799	Other Local Revenue		460,061.82	2,476,136.20	-750,290.41	997,708.06	1,383,121.65	984,849.17	-1,163,166.12	1,147,084.59	1,259,472.38	1,720,769.80	-2,826,476.55	6,289,031.40	3,721,267.01	15,699,569.00	15,699,569.00	3,721,267.01	0.00
8910-8929	Interfund Transfers In		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	0.00	0.00	0.00
8930-8979	All 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	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	0.00	1,389,348.82	3,405,349.20	1,642,284.11	2,774,179.06	3,488,507.71	10,008,988.61	1,310,904.41	2,988,443.23	2,769,399.06	7,371,523.43	-931,220.95	9,769,724.24	15,838,246.07	61,825,677.00	61,825,677.00	15,838,246.07	0.00
	C. DISBURSEMENTS																		
1000-1999	Certificated Salaries		456,717.76	1,011,075.02	1,107,082.84	1,076,961.00	1,095,247.15	1,166,353.91	1,105,176.61	1,111,564.09	1,123,986.36	1,110,453.82	1,130,760.99	1,120,100.66	268,832.34	12,884,312.55	12,884,312.55	268,832.34	0.00
2000-2999	Classified Salaries		615,846.32	1,196,374.30	1,201,952.79	1,209,347.44	1,191,520.51	1,246,952.58	1,187,902.46	1,287,695.39	1,274,599.08	1,273,607.32	1,304,903.56	1,346,642.52	360,168.17	14,697,512.44	14,697,512.44	360,168.17	0.00
3000-3999	Employee Benefits		538,229.55	1,013,078.72	1,113,990.84	1,046,449.51	1,022,791.82	1,174,605.63	1,102,724.16	1,149,796.81	1,150,289.06	1,128,786.37	1,135,237.99	-126,246.89	1,333,202.36	12,782,935.94	12,782,935.94	1,333,202.36	0.00
4000-4999	Books and Supplies		1,451.55	72,812.51	85,322.65	160,772.94	90,784.93	139,719.04	224,033.13	102,842.89	241,326.34	194,277.14	276,711.83	128,859.57	210,658.12	1,929,572.65	1,929,572.65	210,658.12	0.00
5000-5999	Services		931,936.28	582,015.97	474,047.56	531,937.30	476,204.16	1,951,465.80	903,453.57	1,611,959.61	1,851,456.51	1,274,337.38	1,594,342.87	2,168,325.76	-77,161.64	14,274,321.14	14,274,321.14	-77,161.64	0.00
6000-6999	Capital Outlay		62,441.34	149,198.89	61,664.99	591,239.14	0.00	65,278.92	136,575.27	0.00	0.00	492,593.57	124,188.85	340,033.48	173,274.55	2,196,489.00	2,196,489.00	173,274.55	0.00
7000-7499	Other Outgo		0.00	0.00	905,964.66	1,817.36	0.00	239,375.04	4,100.63	-1,168,432.98	291,286.47	0.00	2,494.13	516,896.02	34,953.66	828,455.00	828,455.00	34,953.66	0.00
7600-7629	Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	399,970.00	0.00	400,000.00	400,000.00	0.00	0.00
7630-7699	All Other Financing Uses		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	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	0.00	2,606,622.80	4,024,555.41	4,950,026.33	4,618,524.69	3,876,548.57	5,983,750.92	4,663,965.84	4,095,425.80	5,932,973.82	5,474,055.61	5,568,640.23	5,894,581.13	2,303,927.56	59,993,598.72	59,993,598.72	2,303,927.56	0.00
	D. BALANCE SHEET																		
	Assets																		
9111-9199	Cash Not In Treasury	2,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,130.00	2,130.00	-2,130.00	-2,130.00		
9200-9299	Accounts Receivable	9,692,064.10	1,025,122.89	978,859.61	3,706,943.47	564,057.76	215,071.27	16,740,388.80	4,195,375.76	952,043.24	-7,676,044.16	-13,337,948.82	845,862.46	3,982,331.82	-15,241,179.54	12,741,179.54	-9,692,064.10		
9310	Due From Other Funds	787,376.03	745.38	98,061.97	230,978.00	442,610.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-772,396.03	0.00	787,376.03	-787,376.03		
9320	Stores	199.83	0.00	0.00	0.00	0.00	-1,282.39	0.00	0.00	0.00	0.00	0.00	0.00	1,482.22	2,020.65	-2,020.65	-199.83		
9330	Prepaid Expenses	547.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	547.22	-1,094.44	1,094.44	-547.22		
9340	Other Current Assets	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	0.00	0.00		
9490	Deferred Outflows of Rs	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	0.00	0.00		
	SUBTOTAL ASSETS	10,482,317.18	1,025,868.27	1,076,921.58	3,937,921.47	1,006,668.44	213,788.88	16,740,388.80	4,195,375.76	952,043.24	-7,676,044.16	-13,337,948.82	845,862.46	3,214,095.23	-15,238,123.33	13,525,499.36			
	Liabilities																		
9500-9599	Accounts Payable	4,356,698.16	2,486,842.94	197,333.05	-244,952.74	-56,624.63	-197,870.83	-2,179,182.61	-551,614.27	-1,750,526.94	-1,787,783.99	-572,903.02	-1,703,111.56	9,266,617.27	-2,303,001.35	3,753,476.84	-4,356,698.16	-1,450,475.49	-3,753,476.84
9610-9620	Due To Other Funds/Groups	91.00	91.00	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	-91.00		
9640	Current Loans	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	0.00	0.00		
9650	Deferred Revenues	599,196.53	0.00	0.00	0.00	0.00	0.00	0.00	-163,094.92	0.00	0.00	0.00	0.00	762,291.45	599,196.53	-599,196.53	-599,196.53		
9690	Deferred Inflows of Rs	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	0.00	0.00		
	SUBTOTAL LIABILITIES	4,955,985.69	2,486,933.94	197,333.05	-244,952.74	-56,624.63	-197,870.83	-2,179,182.61	-714,709.19	-1,750,526.94	-1,787,783.99	-572,903.02	-1,703,111.56	10,028,908.72	-1,703,804.82	3,154,280.31			
	Nonoperating																		
9910	Suspense Clearing - Audit Adj	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	0.00			
	TOTAL BALANCE SHEET	5,526,331.49	-1,461,065.67	879,588.53	4,182,874.21	1,063,293.07	411,659.71	18,919,571.41	4,910,084.95	2,702,570.18	-5,888,260.17	-12,765,045.81	2,548,974.02	-6,814,813.49	-13,534,318.51	10,371,219.05		Ending Bal Sheet Accts	
	E. NET INCREASE/DECREASE		-2,678,339.65	260,382.32	875,131.99	-781,052.56	23,618.85	22,944,809.09	1,557,023.52	1,595,587.60	-9,051,834.93	-10,867,577.99	-3,950,887.16	-2,939,670.38	0.00	0.00		-8,539,140.77	
	F. ENDING CASH		28,413,705.96	28,674,088.28	29,549,220.27	28,768,167.71	28,791,786.56	51,736,595.65	53,293,619.18	54,889,206.78	45,837,371.85	34,969,793.87	31,018,906.71	28,079,236.33		5,526,331.49		Beg Bal Sheet Accts	
	G. ENDING CASH + ACCRUALS															28,079,236.33		Ending Cash	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,514.66	0.00%	29,514.66	0.00%	29,514.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,740,402.00	(4.76%)	9,277,212.00	(.71%)	9,211,539.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	112,505.00	0.00%	112,505.00	0.00%	112,505.00
4. Other Local Revenues	8600-8799	4,041,127.00	0.00%	4,041,127.00	0.00%	4,041,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(321,964.00)	(1.40%)	(317,449.00)	1.97%	(323,704.00)
6. Total (Sum lines A1 thru A5c)		13,572,070.00	(3.38%)	13,113,395.00	(.55%)	13,041,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,204,449.00		2,237,515.74
b. Step & Column Adjustment				33,066.74		33,562.74
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,204,449.00	1.50%	2,237,515.74	1.50%	2,271,078.48
2. Classified Salaries						
a. Base Salaries				5,034,206.00		5,109,719.09
b. Step & Column Adjustment				75,513.09		76,645.79
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,034,206.00	1.50%	5,109,719.09	1.50%	5,186,364.88
3. Employee Benefits	3000-3999	3,260,157.00	1.71%	3,315,756.70	1.21%	3,355,799.10
4. Books and Supplies	4000-4999	433,049.00	3.03%	446,170.38	2.64%	457,949.28
5. Services and Other Operating Expenditures	5000-5999	1,102,424.00	3.03%	1,135,827.45	2.64%	1,165,813.29
6. Capital Outlay	6000-6999	413,281.00	0.00%	413,281.00	0.00%	413,281.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,291,983.00	1.39%	1,309,881.57	1.26%	1,326,381.91
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,153,192.00)	0.00%	(4,153,192.00)	0.00%	(4,153,192.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,986,357.00	2.29%	10,214,959.93	2.04%	10,423,475.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,585,713.00		2,898,435.07		2,617,991.06
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,508,597.00		17,094,310.00		19,992,745.07
2. Ending Fund Balance (Sum lines C and D1)		17,094,310.00		19,992,745.07		22,610,736.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	2,728,790.00		2,738,050.43		2,427,237.27
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,799,808.06		1,087,990.69		1,112,400.65
2. Unassigned/Unappropriated	9790	12,565,711.94		16,166,703.95		19,071,098.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,094,310.00		19,992,745.07		22,610,736.13
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,799,808.06		1,087,990.69		1,112,400.65
c. Unassigned/Unappropriated	9790	12,565,711.94		16,166,703.95		19,071,098.21
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		14,365,520.00		17,254,694.64		20,183,498.86
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The LCFF Calculation was completed by applying 8.22% COLA in 23-24, 1.00% in 24-25, and 2.70% in 25-26 per School Services. The 2022-23 P2 ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current year and out years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed passed through from districts, Object 8710, was calculated per district using 2022-23 P2 ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on School Services Dartboard's CPI. The RRMA is adjusted in outer years based on projected expenditures. All One Time funds are deducted from outer years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,543,397.00	0.00%	7,543,397.00	0.00%	7,543,397.00
2. Federal Revenues	8100-8299	11,431,415.00	(25.50%)	8,516,207.00	0.00%	8,516,207.00
3. Other State Revenues	8300-8599	17,298,389.00	(1.59%)	17,022,569.00	0.00%	17,022,569.00
4. Other Local Revenues	8600-8799	11,658,442.00	.35%	11,699,470.00	.96%	11,811,354.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	321,964.00	(1.40%)	317,449.00	1.97%	323,704.00
6. Total (Sum lines A1 thru A5c)		48,253,607.00	(6.54%)	45,099,092.00	.26%	45,217,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,679,864.00		10,840,061.96
b. Step & Column Adjustment				160,197.96		162,600.93
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,679,864.00	1.50%	10,840,061.96	1.50%	11,002,662.89
2. Classified Salaries						
a. Base Salaries				9,663,308.00		9,592,461.62
b. Step & Column Adjustment				144,949.62		143,886.92
c. Cost-of-Living Adjustment						
d. Other Adjustments				(215,796.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,663,308.00	(.73%)	9,592,461.62	1.50%	9,736,348.54
3. Employee Benefits	3000-3999	9,522,781.00	.54%	9,573,781.22	.97%	9,666,689.97
4. Books and Supplies	4000-4999	1,496,523.00	(15.61%)	1,262,849.01	2.64%	1,296,188.23
5. Services and Other Operating Expenditures	5000-5999	13,171,897.00	(23.91%)	10,021,920.77	2.64%	10,286,499.47
6. Capital Outlay	6000-6999	1,783,208.00	(51.03%)	873,208.00	0.00%	873,208.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,689,664.00	(8.40%)	3,379,753.00	(2.72%)	3,287,724.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,007,245.00	(8.93%)	45,544,035.58	1.33%	46,149,321.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,753,638.00)		(444,943.58)		(932,090.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,109,780.00		21,356,142.00		20,911,198.42
2. Ending Fund Balance (Sum lines C and D1)		21,356,142.00		20,911,198.42		19,979,108.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	21,356,142.00		20,911,198.42		19,979,108.32
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,356,142.00		20,911,198.42		19,979,108.32
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>The LCFF Calculation was completed by applying 8.22% COLA in 23-24, 1.00% in 24-25, and 2.70% in 25-26 per School Services. The 2022-23 P2 ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current year and out years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed passed through from districts, Object 8710, was calculated per district using 2022-23 P2 ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on School Services Dartboard's CPI. The RRMA is adjusted in outer years based on projected expenditures. All One Time funds are deducted from outer years.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,514.66	0.00%	29,514.66	0.00%	29,514.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,283,799.00	(2.68%)	16,820,609.00	(.39%)	16,754,936.00
2. Federal Revenues	8100-8299	11,431,415.00	(25.50%)	8,516,207.00	0.00%	8,516,207.00
3. Other State Revenues	8300-8599	17,410,894.00	(1.58%)	17,135,074.00	0.00%	17,135,074.00
4. Other Local Revenues	8600-8799	15,699,569.00	.26%	15,740,597.00	.71%	15,852,481.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		61,825,677.00	(5.84%)	58,212,487.00	.08%	58,258,698.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,884,313.00		13,077,577.70
b. Step & Column Adjustment				193,264.70		196,163.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,884,313.00	1.50%	13,077,577.70	1.50%	13,273,741.37
2. Classified Salaries						
a. Base Salaries				14,697,514.00		14,702,180.71
b. Step & Column Adjustment				220,462.71		220,532.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(215,796.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,697,514.00	.03%	14,702,180.71	1.50%	14,922,713.42
3. Employee Benefits	3000-3999	12,782,938.00	.83%	12,889,537.92	1.03%	13,022,489.07
4. Books and Supplies	4000-4999	1,929,572.00	(11.43%)	1,709,019.39	2.64%	1,754,137.51
5. Services and Other Operating Expenditures	5000-5999	14,274,321.00	(21.83%)	11,157,748.22	2.64%	11,452,312.76
6. Capital Outlay	6000-6999	2,196,489.00	(41.43%)	1,286,489.00	0.00%	1,286,489.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,291,983.00	1.39%	1,309,881.57	1.26%	1,326,381.91
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(463,528.00)	66.86%	(773,439.00)	11.90%	(865,468.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,993,602.00	(7.06%)	55,758,995.51	1.46%	56,572,797.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,832,075.00		2,453,491.49		1,685,900.96
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,618,377.00		38,450,452.00		40,903,943.49
2. Ending Fund Balance (Sum lines C and D1)		38,450,452.00		40,903,943.49		42,589,844.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,356,142.00		20,911,198.42		19,979,108.32
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	2,728,790.00		2,738,050.43		2,427,237.27
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,799,808.06		1,087,990.69		1,112,400.65
2. Unassigned/Unappropriated	9790	12,565,711.94		16,166,703.95		19,071,098.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,450,452.00		40,903,943.49		42,589,844.45
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,799,808.06		1,087,990.69		1,112,400.65
c. Unassigned/Unappropriated	9790	12,565,711.94		16,166,703.95		19,071,098.21
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,365,520.00		17,254,694.64		20,183,498.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.95%		30.95%		35.68%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Madera & Mariposa					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		19,649,004.00		19,649,004.00		19,649,004.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		59,993,602.00		55,758,995.51		56,572,797.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,993,602.00		55,758,995.51		56,572,797.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		59,993,602.00		55,758,995.51		56,572,797.04
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,799,808.06		1,672,769.87		1,697,183.91
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,799,808.06		1,672,769.87		1,697,183.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2023-24)	32.40	42.09	29.9%	Not Met
1st Subsequent Year (2024-25)	32.40	28.13	-13.2%	Not Met
2nd Subsequent Year (2025-26)	32.40	28.13	-13.2%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2023-24)	305.34	305.34	0.0%	Met
1st Subsequent Year (2024-25)	305.34	305.34	0.0%	Met
2nd Subsequent Year (2025-26)	305.34	305.34	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2023-24)	29,669.17	29,514.66	-.5%	Met
1st Subsequent Year (2024-25)	29,669.17	29,514.66	-.5%	Met
2nd Subsequent Year (2025-26)	29,669.17	29,514.66	-.5%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

The estimated funded current-year ADA is significantly higher than initially budgeted due to using a 3-year average instead of P2 ADA. Additionally, MCSOS uses a conservative approach, using prior-year P2 ADA to budget the outer years.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
Current Year (2023-24)	16,427,888.00	17,283,799.00	5.2%	Not Met
1st Subsequent Year (2024-25)	16,555,704.00	16,104,620.00	-2.7%	Not Met
2nd Subsequent Year (2025-26)	16,547,356.00	16,038,947.00	-3.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The projected LCFF funding for the current year is significantly higher than initially budgeted due to using a 3-year average ADA instead of P2. Furthermore, the MCSOS continues to take a conservative approach to budget lower COLA increases for the outer years; the School Services recommends factoring in a 1% COLA increase (instead of 3.94%) for FY 2024-25 and using 2.7% COLA (instead 3.29%) for FY 2025-26. As a result, the projected LCFF funding for future years is less than initially adopted.

3. **CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	39,170,321.00	40,364,765.00	3.0%	Met
1st Subsequent Year (2024-25)	39,741,843.60	40,669,296.33	2.3%	Met
2nd Subsequent Year (2025-26)	40,276,506.31	41,218,943.86	2.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2023-24)	11,368,613.00	11,431,415.00	.6%	No
1st Subsequent Year (2024-25)	8,493,023.00	8,516,207.00	.3%	No
2nd Subsequent Year (2025-26)	8,493,023.00	8,516,207.00	.3%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	16,640,292.00	17,410,894.00	4.6%	No
1st Subsequent Year (2024-25)	16,360,984.00	17,135,074.00	4.7%	No
2nd Subsequent Year (2025-26)	16,360,984.00	17,135,074.00	4.7%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	15,002,808.00	15,699,569.00	4.6%	No
1st Subsequent Year (2024-25)	15,164,459.00	15,740,597.00	3.8%	No
2nd Subsequent Year (2025-26)	15,304,760.00	15,852,481.00	3.6%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	1,747,244.00	1,929,572.00	10.4%	Yes
1st Subsequent Year (2024-25)	1,559,943.44	1,709,019.39	9.6%	Yes
2nd Subsequent Year (2025-26)	1,607,053.73	1,754,137.51	9.2%	Yes

Explanation:
(required if Yes)

Increasing supplies (object 4xxx) to support special education programs (120k), the TCOE-CLSD Read program(50k), and other operating costs (15k).

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

Current Year (2023-24)	12,489,197.00	14,274,321.00	14.3%	Yes
1st Subsequent Year (2024-25)	9,210,977.57	11,157,748.22	21.1%	Yes
2nd Subsequent Year (2025-26)	9,489,149.10	11,452,312.76	20.7%	Yes

Explanation:
(required if Yes)

Most increases in contracts and services (object 5xxx) are for special education programs, including mental health and nurse services sub-agreements. These expenses were initially budgeted in salaries and benefits categories.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	43,011,713.00	44,541,878.00	3.6%	Met
1st Subsequent Year (2024-25)	40,018,466.00	41,391,878.00	3.4%	Met
2nd Subsequent Year (2025-26)	40,158,767.00	41,503,762.00	3.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	14,236,441.00	16,203,893.00	13.8%	Not Met
1st Subsequent Year (2024-25)	10,770,921.01	12,866,767.61	19.5%	Not Met
2nd Subsequent Year (2025-26)	11,096,202.83	13,206,450.27	19.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

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

Increasing supplies (object 4xxx) to support special education programs (120k), the TCOE-CLSD Read program(50k), and other operating costs (15k).

Explanation:

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

Most increases in contracts and services (object 5xxx) are for special education programs, including mental health and nurse services sub-agreements. These expenses were initially budgeted in salaries and benefits categories.

5. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	310,432.92	321,964.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		321,964.00	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	23.9%	30.9%	35.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	8.0%	10.3%	11.9%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): Madera & Mariposa

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	19,649,004.00	19,649,004.00	19,649,004.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	3,585,713.00	9,986,357.00	N/A	Met
1st Subsequent Year (2024-25)	2,898,435.07	10,214,959.93	N/A	Met
2nd Subsequent Year (2025-26)	2,617,991.06	10,423,475.94	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)		Status
Current Year (2023-24)	38,450,452.00		Met
1st Subsequent Year (2024-25)	40,903,943.49		Met
2nd Subsequent Year (2025-26)	42,589,844.45		Met

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

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

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

Explanation:
(required if NOT met)

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		Status
Current Year (2023-24)	0.00		Not Met

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

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

1a. STANDARD NOT MET - County school service fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the county school service fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The Cashflow Form is provided in a separate worksheet. Please see the attachment.

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	59,993,602.00	55,758,995.51	56,572,797.04
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	59,993,602.00	55,758,995.51	56,572,797.04
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	59,993,602.00	55,758,995.51	56,572,797.04
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,799,808.06	1,672,769.87	1,697,183.91
6.	Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,799,808.06	1,672,769.87	1,697,183.91

8B. Calculating the County Office's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,799,808.06	1,087,990.69	1,112,400.65
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,565,711.94	16,166,703.95	19,071,098.21
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		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.	County Office's Available Reserve Amount (Lines B1 thru B7)	14,365,520.00	17,254,694.64	20,183,498.86
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	23.95%	30.95%	35.68%
	County Office's Reserve Standard (Section 8A, Line 7):	1,799,808.06	1,672,769.87	1,697,183.91
	Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(321,964.00)	(321,964.00)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(328,632.00)	(317,449.00)	-3.4%	(11,183.00)	Met
2nd Subsequent Year (2025-26)	(335,167.00)	(323,704.00)	-3.4%	(11,463.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	400,000.00	400,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	400,000.00	400,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	400,000.00	400,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

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

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

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

1a. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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 are based on current payment schedules with built-in increases.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2	OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
		17,438,099.00	16,715,268.00
	a. Total OPEB liability	0.00	0.00
	b. OPEB plan(s) fiduciary net position (if applicable)	17,438,099.00	16,715,268.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	Actuarial	Actuarial
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Jun 30, 2022	Jun 30, 2023
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3	OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
		1,005,951.00	1,057,975.00
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	1,005,951.00	1,057,975.00
	Current Year (2023-24)	1,005,951.00	1,057,975.00
	1st Subsequent Year (2024-25)	1,005,951.00	1,057,975.00
	2nd Subsequent Year (2025-26)	1,005,951.00	1,057,975.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)	1,170,365.00	1,213,267.00
	Current Year (2023-24)	1,170,365.00	1,231,267.00
	1st Subsequent Year (2024-25)	1,170,365.00	1,231,267.00
	2nd Subsequent Year (2025-26)	1,170,365.00	1,231,267.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	929,145.00	929,145.00
	Current Year (2023-24)	946,999.00	946,999.00
	1st Subsequent Year (2024-25)	974,738.00	974,738.00
	2nd Subsequent Year (2025-26)	974,738.00	974,738.00
	d. Number of retirees receiving OPEB benefits	68.00	68.00
	Current Year (2023-24)	68.00	68.00
	1st Subsequent Year (2024-25)	68.00	68.00
	2nd Subsequent Year (2025-26)	68.00	68.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	105.0	105.0	105.0	105.0

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Sep 21, 2023

3. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

4. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

567,109	567,109	567,109
---------	---------	---------

% change in salary schedule from prior year

8.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

1,333,693	1,333,693	1,333,693
-----------	-----------	-----------

3. Percent of H&W cost paid by employer

68.0%	68.0%	68.0%
-------	-------	-------

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

0.0%	0.0%	0.0%
------	------	------

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	105,644	107,229	108,838
3.	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	181.0	182.9	182.9	182.9

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	394,479	394,479	394,479
% change in salary schedule from prior year	5.0%		

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,245,244	1,245,244	1,245,244
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Yes	Yes	Yes
	128,394	130,320	132,275
	1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

No

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	133.4	135.4	135.4	135.4

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

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

Yes

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (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)?	Yes	Yes	Yes
Total cost of salary settlement	663,499	663,499	663,499
Change in salary schedule from prior year (may enter text, such as "Reopener")	5%		

Negotiations Not Settled

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

[Empty Box]

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	923,100	923,100	923,100
Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	201,412	204,433	207,499
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

Mrs. Marisol Verduzco has been appointed as Chief Business Official, effective 7/1/2023.

End of County Office First Interim Criteria and Standards Review

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

Madera County Superintendent of Schools

Madera County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6762	8590	(\$102.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).			
01	7435	8590	(\$87.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).			
09	7435	8590	(\$82.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6762	(\$102.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).		
01	7435	(\$87.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).		
09	7435	(\$82.00)
Explanation: The negative revenues reflect the revenue reconciliation for the Art & Music Gand Learning Recovery Programs due to grant amount reduction (per CDE).		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

FORM

Form CASH

Explanation: A Cashflow Form is provided in a separate worksheet. Please see the attachment.

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

Madera County Superintendent of Schools

Madera County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

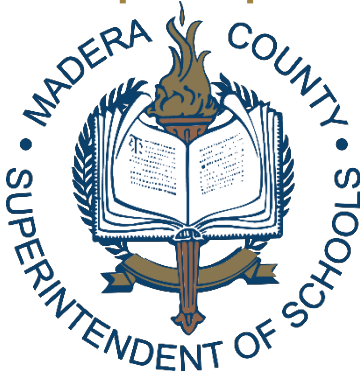
Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed



Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 9.4

Board of Education Action Item December 12, 2023

Topic:

Approval of Revised 2023-2024 School Calendars

- 9.4.1 Pioneer Technical Center (PTC)/Madera County Independent Academy (MCIA)
- 9.4.2 Madera County Superintendent of Schools Special Education (Gould)

Background:

The Madera County Board of Education annually approves school calendars for Madera County Superintendent of Schools (MCSOS) Alternative Education, Special Education and Charter School programs.

The Madera County Independent Academy, Pioneer Technical Center and Special Education follow Madera Unified School District's calendar. This change to the PTC, MCIA and Gould calendars reflects a change to the approved Madera Unified School District calendar. January's in-service date has been changed from January 22nd to January 16th. January 22nd is now a regular school day.

Financial Impact:

None.

Resource:

Frederick Cogan
Executive Director,
Career & Alternative Education Services

Jessica Drake
Executive Director
Student Programs and Services

Recommendation:

Approval of the calendars as presented.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
Madera County Independent Academy and
Pioneer Technical Center
2023-2024

9.4.1

July 1-31 are non-school days. July 4 is a holiday. Total instructional days are 0.

August 1 is a non-school day. August 2-4 are staff workdays. August 8-31 are instructional days with August 7 being the first day of school. Total instructional days are 19, staff workdays are 3.

September 1-30 are instructional days. September 4 is a holiday. Total instructional days are 20.

October 2 and 9 are non-school days. October 3-31 are instructional days. Total instructional days are 20.

November 1-17 and 27-30 are instructional days. November 10, 23, and 24 are holidays. November 20- 22 are non-school days. Total instructional days are 16.

December 1-22 are instructional days. December 11 and 27-29 are non-school days. December 25-27 are holidays. Total instructional days are 15.

January 1 and 15 are holidays, January 2-16 are non-school days. January 16 is a staff workday. January 17-31 are instructional days. Total instructional days are 11, staff workday 1.

February 1-29 are instructional days. February 12 and 19 are holidays. February 26 is a non-school day. Total instructional days are 18.

March 1-31 are instructional days. March 11 and 25-29 are non-school days. Total instructional days are 15.

April 1 is non-school day. April 2-30 are instructional days. Total instructional days are 21.

May 1-31 are instructional days. May 24 is a non-school day. May 27 is a holiday. Total instructional days are 21.

June 3-6 are instructional days with June 6 as the last day of school. June 7-30 are non-school days. June 19 is a holiday. Total instructional days are 4.

Total instructional days for the year are 180, non-instructional staff workdays are 4, and total staff workdays are 184.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2023-2024

Career and Alternative Education Services

Madera County Independent Academy (MCIA) and Pioneer Technical Center (PTC)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Days		
JUL				H																												0		
AUG																																	19	
SEP				H																													20	
OCT																																	20	
NOV																																	16	
DEC	X																																15	
JAN	H																																11	
FEB																																	18	
MAR	X																																15	
APR																																		21
MAY																																		21
JUN																																		4
Total Instructional Days																	180																	

- H** = Holiday
- N** = Non-School Day
- SW** = Staff Workday
- X** = Days Taught
- */N** = Office Closed
- X** = End of Quarter

Non-Instructional Staff Work Days = 4
 Total Staff Workdays = 184

Board Approved:

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS
GOULD EDUCATIONAL CENTER
MUSD AREA AND LIBERTY HIGH (SDC)
2023-2024**

9.4.2

July 1-31 are non-school days. July 4 is a holiday. Total instructional days are 0.

August 1 is a non-school day. August 2-4 are staff workdays. August 8-31 are instructional days with August 7 being the first day of school. Total instructional days are 19, staff workdays are 3.

September 1-30 are instructional days. September 4 is a holiday. Total instructional days are 20.

October 2 and 9 are non-school days. October 3-31 are instructional days. Total instructional days are 20.

November 1-17 and 27-30 are instructional days. November 10, 23, and 24 are holidays. November 20- 22 are non-school days. Total instructional days are 16.

December 1-22 are instructional days. December 11 and 27-29 are non-school days. December 25-27 are holidays. Total instructional days are 15.

January 1 and 15 are holidays, January 2-16 are non-school days. January 16 is a staff workday. January 17-31 are instructional days. Total instructional days are 11, staff workday 1.

February 1-29 are instructional days. February 12 and 19 are holidays. February 26 is a non-school day. Total instructional days are 18.

March 1-31 are instructional days. March 11 and 25-29 are non-school days. Total instructional days are 15.

April 1 is non-school day. April 2-30 are instructional days. Total instructional days are 21.

May 1-31 are instructional days. May 24 is a non-school day. May 27 is a holiday. Total instructional days are 21.

June 3-6 are instructional days with June 6 as the last day of school. June 7-30 are non-school days. June 19 is a holiday. Total instructional days are 4.

Total instructional days for the year are 180, non-instructional staff workdays are 4, and total staff workdays are 184.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2023-2024

GOULD EDUCATIONAL CENTER, MUSD AREA AND LIBERTY HIGH (SDC)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Days
JUL			N	H	N	N	N			N	N	N	N	N			N	N	N	N	N			N	N	N	N	N			N	0
AUG	N	SW	SW	SW			X	X	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X	X	X	19
SEP	X			H	X	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X	X	X	X	X		20
OCT		N	X	X	X	X			N	X	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X	20
NOV	X	X	X			X	X	X	X	H			X	X	X	X	X			N	N	*/N	H	H			X	X	X	X		16
DEC	X			X	X	X	X	X			N	X	X	X	X			X	X	X	X	X			H	H	H	*/N	*/N			15
JAN	H	N	N	N	N			N	N	N	N	N			H	SW	X	X	X			X	X	X	X	X			X	X	X	11
FEB	X	X			X	X	X	X	X			H	X	X	X	X			H	X	X	X	X			N	X	X	X			18
MAR	X			X	X	X	X	X			N	X	X	X	X			X	X	X	X	X			N	N	N	N	N			15
APR	N	X	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X		21
MAY	X	X	X			X	X	X	X	X			X	X	X	X	X			X	X	X	X	N			H	X	X	X	X	21
JUN			X	X	X	X	N			N	N	N	N	N			N	N	H	N	N			N	N	N	N	N				4
																Total Instructional Days											180					

H = Holiday
 M = MCSOS Inservice
 N = Non-School Day
 SW = Staff Workday
 X = Days Taught
 */N = December 25, 2023 through
 December 31, 2023
 Gould Center will be **CLOSED**
Board Approved:

Non-Instructional Staff Work Days = 4
 Total Staff Workdays = 184