

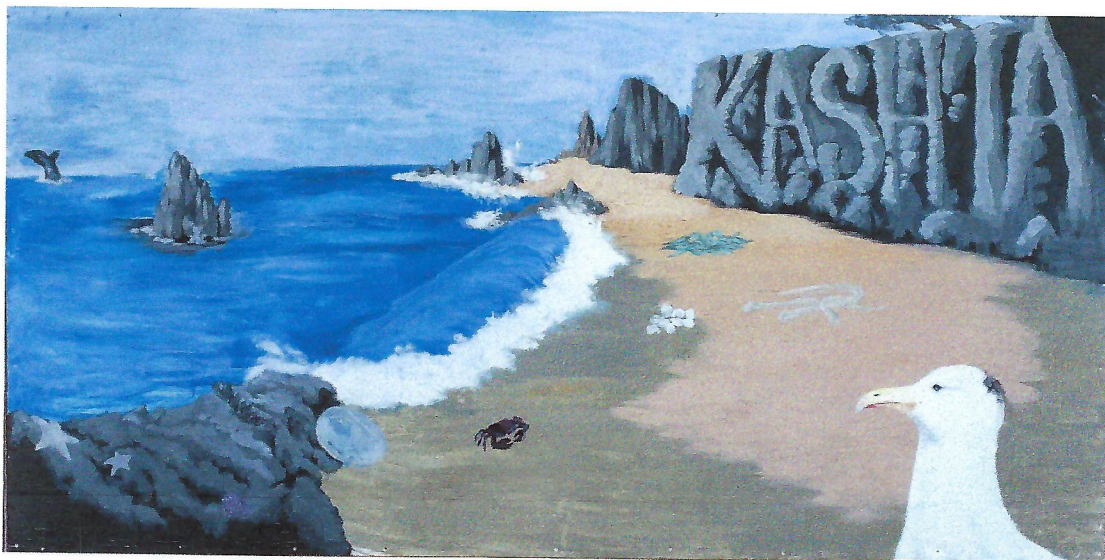
KASHIA ELEMENTARY SCHOOL DISTRICT

2023-24

Second Interim Report

Presented during the March 13, 2024 Regular Board Meeting

Prepared by Andrea Stubbs, Consultant; Ryland SBC



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Andrea Stubbs Telephone: 707-204-9794
Title: Interim CBO E-mail: andl@rylandsbc.com

Criteria and Standards Review Summary

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

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

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



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2023-24 Second Interim Report

- The Second Interim report is a snapshot in time of the local educational agency's (LEA's) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years
- It is a time to adjust the budget based on the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures
- The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education (COE) no later than March 18, 2024 this year

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Multiyear Projection, Combined Unrestricted & Restricted

Increase
to the fund
balance
projected:

	2023-24	2024-25	2025-26
REVENUES/TRANSFERS IN	\$630,899	\$625,785	\$631,715
EXPENDITURES/TRANSFERS OUT	\$593,346	\$639,711	\$656,388
Excess(Deficiency), Unrest./Restricted:	\$37,553	(\$13,926)	(\$24,673)
<i>Unrestricted Excess(Deficiency) Only:</i>	<i>\$29,684</i>	<i>\$17,016</i>	<i>\$12,462</i>
Beginning Balance	\$1,135,968	\$1,173,521	\$1,159,595
Ending Balance	\$1,173,521	\$1,159,595	\$1,134,922
Restricted/Non-Spendable Balance:	\$518,913	\$487,971	\$450,836
Assigned Fund Balance:	\$0	\$0	\$0
Reserve, Economic Uncert. (3%)	\$80,000	\$80,000	\$80,000
Available Reserves, Fund 01	\$574,608	\$591,624	\$604,086
Total Available Reserves:	\$654,608	\$671,624	\$684,086
Required Reserve Percentage:	5%	5%	5%
Requirement Met?	Yes	Yes	Yes
Avail. Reserves By Percent:	110.32%	104.99%	104.22%

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Comparison, Multi-Year Projection, 2023-24 First and Second Interim Reports (Unrestricted/Restricted Summary):

FIRST INTERIM:

	2023-24	2024-25	2025-26
REVENUES/TRANSFERS IN	\$621,519	\$612,109	\$619,237
EXPENDITURES/TRANSFERS OUT	\$595,712	\$619,120	\$662,724
Excess(Deficiency), Unrest./Restricted:	\$25,807	(\$7,011)	(\$43,487)
<i>Unrestricted Only:</i>	<i>\$17,399</i>	<i>(\$1,340)</i>	<i>\$14,412</i>

SECOND INTERIM:

	2023-24	2024-25	2025-26
REVENUES/TRANSFERS IN	\$630,899	\$625,785	\$631,715
EXPENDITURES/TRANSFERS OUT	\$593,346	\$639,711	\$656,388
Excess(Deficiency), Unrest./Restricted:	\$37,553	(\$13,926)	(\$24,673)
<i>Unrestricted Only:</i>	<i>\$29,684</i>	<i>\$17,016</i>	<i>\$12,462</i>

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Key Assumptions – Revenue

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2023-24 Revenue:

Updated revenue sources as appropriate based on the most recent allocation and enrollment information, and the latest version of the LCFF calculator

Statutory COLA	2023-24	2024-25	2025-26
First Interim:	8.22%	3.94%	3.29%
Second Interim:	8.22%	0.76%	2.73%

Description:	2023-24	2024-25	2025-26
LCFF Planning Cost-of-Living Adjustment (COLA):	8.22%	0.76%	2.73%
Enrollment, Projected:	9	12	7
Average Daily Attendance, Funded/Projected:	7.83	10.57	6.07
Rolling %, Supplemental/Concentration Grant:	96%	100%	100%
California Lottery, unrestricted; per-ADA amount:	\$177	\$177	\$177
California Lottery, restricted; per-ADA amount:	\$72	\$72	\$72
Mandate Block Grant, Grades K-8; per-ADA amount:	\$37.81	\$38.10	39.14

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Key Assumptions – Expenses

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Description:	2023-24	2024-25	2025-26
Certificated Employees (one teacher; one administrator):	2.00	2.00	2.00
Classified Employees (two instructional assistants):	2.00	2.00	2.00
Step and Column Increases, Certificated:	Actual costs budgeted	2%	2%
State Teachers' Retirement System (STRS) Rate:	19.10%	19.10%	19.10%
Step and Column Increases, Classified:	Actual costs budgeted	2%	2%
California Public Employees Retirement System (PERS) Rate:	26.68%	27.80%	28.50%
Medical Benefits Increases:	5%	5%	5%
Consumer Price Index (CPI):	3.36%	2.83%	2.70%

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2023-24 Fund Balances, Restricted Resources*

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RESOURCE:	PROGRAM:	2023-24 PROJECTED FUND BALANCE:	COMMENTS:
*Administration and the Board should discuss spending plans for these restricted resources and update the LCAP/Budget accordingly	2600	Expanded Learning Opportunities Program	\$28,372 \$50K budgeted
	6211	Literacy Coaches and Reading Specialists Grant Program	\$450,000 Spend by June 30, 2027
	6266	Educator Effectiveness, Fiscal Year 2021-22	\$3,790 Spend by June 30, 2026
	6547	Special Education Early Intervention Pre-School Grant	\$12,332 Ongoing
	6762	Arts, Music, and Instructional Materials Block Grant	\$4,481 Spend by June 30, 2026
	6770	Arts & Music in Schools – Prop 28 Funding	\$1,511 Ongoing – requires plan
	7425	Expanded Learning Opportunities ELO Grant	\$1,587 Spend by Sept. 30, 2024
	7426	Expanded Learning Opportunities ELO Paraprofessional Grant	\$1,411
	7435	Learning Recovery Emergency Block Grant	\$15,358 Spend by 2027-28
	9010	Other Restricted Local (RESIG Safety Credit):	\$71
Total, Restricted Balance:		\$518,913	

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Next Steps

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- **March 14, 2024:** Submit the 2023-24 Second Interim Report to the Sonoma County Office of Education(SCOE) for review/submission to the California Department of Education (CDE)
- **March, 2024-June, 2024:**
 - Discuss the spending plan for restricted resources (see Slide #7)
 - Development/Board review of the 2024-25 Local Control and Accountability Plan (LCAP) and 2024-25 Original Budget
 - Public Hearing: May 15, 2024 Board meeting
 - Board Adoption: June 12, 2024 Board meeting
- **May, 2024:** Governor's May Revision of the 2024-25 State Budget

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Staff Recommendation: Approve the 2023-24
Second Interim Report



Kashia Elementary School District
2023-24 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2024
Presented March 13, 2024

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23 were approximately \$44 billion lower than anticipated. The large variance between the anticipated and actual tax collections was exacerbated by extending the due date of filing tax returns from Spring 2023 to Fall 2023. Despite the significant shortfall, the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

- \$13.1 billion in draw down of reserves
- \$8.5 billion in funding reductions without cuts to Proposition 98 programs
- \$5.7 billion in borrowing
- \$5.1 billion in funding delays over three years
- \$3.4 billion in funding shifts from the General Fund to other funds
- \$2.1 billion in deferrals to payroll and University of California/California State University
- \$5.7 billion in withdrawals from the Public School System Stabilization Account (PSSSA)
- \$402 million in tax revenue proposals

Due to reduced state revenue projections, the Proposition 98 minimum guarantee for 2022-23 and 2023-24 are reduced by \$9.1 billion and \$2.7 billion from the 2023-24 Enacted Budget levels, respectively. Fortunately, based on the above measures, the Governor's Budget fully funds the estimated COLA for 2024-25 and avoids cuts to ongoing education programs. However, since the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget (\$4.5 billion difference in the minimum Proposition 98 guarantee), there are additional risks of further state budget shortfalls that may result in a combination of reductions to education spending and withdrawals from the Public School System Stabilization Account.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%

While the Governor's Budget includes a 0.76% COLA to the LCFF, special education, and other various categorical programs, there are two data points that are still outstanding that are needed to calculate the final statutory COLA for 2024-25. Once those two data points are factored in, it may result in a slight increase in the COLA.

Attendance Recovery & Instructional Continuity

The Governor's Budget proposes to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time for school districts and classroom-based charter schools. The proposal is made in order to help mitigate student learning loss relating to students being absent and allow school districts and eligible charter schools to recapture Average Daily Attendance (ADA) for students whose regular classroom-based program is temporarily interrupted. Illustrated below are the primary components of the Governor's proposal:

- The program may be initiated any time during the year and must have a signed agreement.
- The program is capped at 15 days per school year unless it is medically necessary, an emergency situation exists, or the student experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- The instructional content must be comparable to what a student would receive in their regular classroom-based instructional program, but may be delivered remotely.
- ADA is capped at 15 days and is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
 - Attendance generated through these attendance recovery provisions could be used to make up lost attendance for apportionment, as well as to reduce a local educational agency's chronic absenteeism rate.
 - Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
 - Expanded Learning Opportunity Program funds may be used if substantially equivalent to regular classroom-based instructional program.
- For emergencies lasting longer than 5 days, LEAs would be required to offer remote instruction, or support to enroll in a neighboring LEA

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024–25 is expected to decrease from \$938 million in 2023–24 to \$931 million in 2024–25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district’s website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023–24 enacted state budget, the LREBG was reduced by approximately 14%. Please note that the estimated reduction was captured in the district’s 2022–23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025–26 fiscal year through the 2027–28 fiscal year, the district has not included those revenues in its multi-year projection. In addition, the Governor’s 2024–25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

- Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law
- Planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.
- Funds “not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028.”

Other Proposed Governor’s Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes \$2.1 billion to:
 - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated
 - Fund 28,000 additional slots expected to be filled in 2024–25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the

state and Childcare Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.

- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - A revised balance in the Public School System Stabilization Account is estimated to be \$5.7 billion at the end of 23-24, which will continue to trigger the cap on district reserves in 24-25.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

Even though all conditions have been met regarding enacting LEA reserve cap, the reserve requirement is not applicable to the district since its average daily attendance is fewer than 2,501.

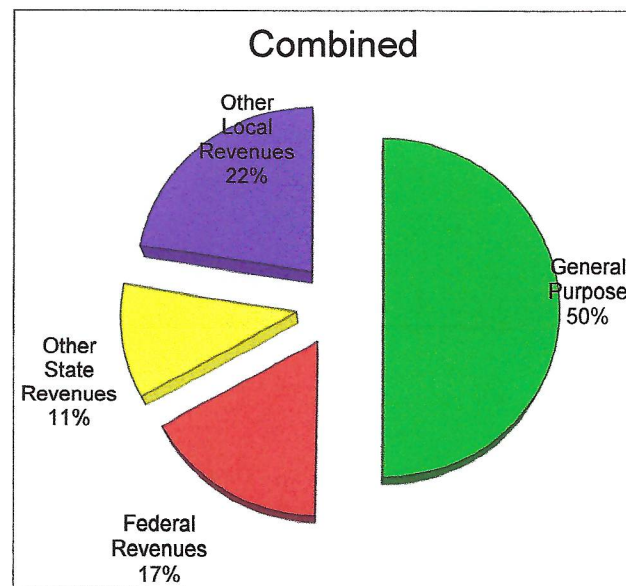
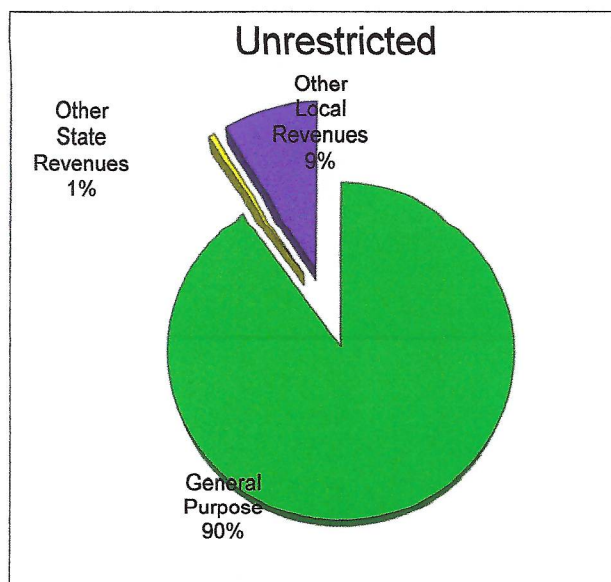
2023-24 Kashia Elementary School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 7.83% (excludes COE ADA of 0.0%).
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
 - The amounts per ADA incorporate a reduction of 0.47% due to insufficient funds appropriated for the program.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$311,443	\$316,487
Federal Revenues	\$75,000	\$104,044
Other State Revenues	\$2,123	\$68,657
Other Local Revenues	\$31,540	\$141,711
TOTAL	\$420,106	\$630,899



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

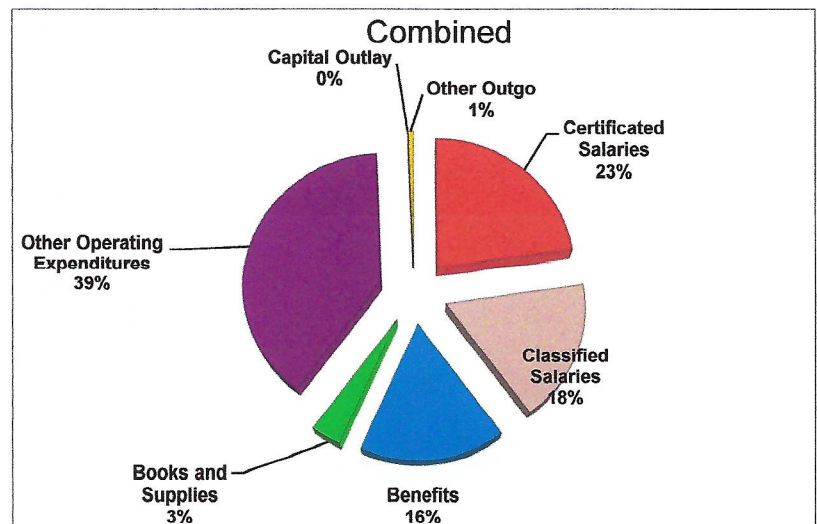
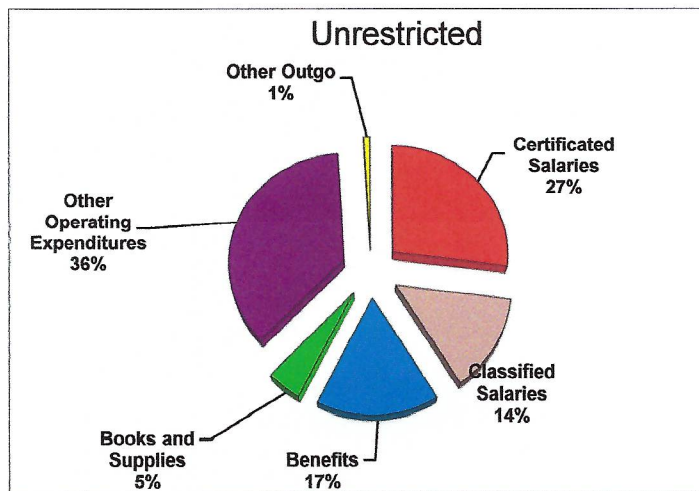
Education Protection Account (EPA) Budget	
2023-24 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$22,043
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$22,043
<i>Certificated Instructional Benefits</i>	\$0
TOTAL	\$22,043
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 58% of the district's unrestricted budget, and approximately 57% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$105,454	\$134,285
Classified Salaries	\$54,060	\$103,620
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$66,009	\$97,469
Books and Supplies	\$18,513	\$20,402
Other Operating Expenditures	\$142,844	\$234,028
Capital Outlay	\$0	\$0
Other Outgo	\$3,542	\$3,542
TOTAL	\$390,422	\$593,346

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

No contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$0
Restricted Maintenance Account	\$0
Agriculture Vocational Education	\$0
TOTAL CONTRIBUTIONS	\$0

General Fund Summary

The district's 2023-24 General Fund projects a total operating **surplus** of \$37,553 resulting in an estimated ending fund balance of \$1,173,521. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$0; restricted programs - \$518,913; assignments - \$0; economic uncertainty - \$80,000; unassigned - \$574,608. Illustrated below is a detail description of the fund balance components.

Cash Flow

The district is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2022-23	Est. Net Change	202-24
GENERAL (UNRESTRICTED & RESTRICTED)	\$1,135,968	\$37,553	\$1,173,521
ADULT EDUCATION	\$0	\$0	\$0
CAFETERIA FUND	\$0	\$0	\$0
DEFERRED MAINTENANCE	\$0	\$0	\$0
BUILDING FUND	\$0	\$0	\$0
CAPITAL FACILITIES	\$0	\$0	\$0
COUNTY SCHOOL FACILITIES	\$0	\$0	\$0
CAPITAL OUTLAY	\$937	\$14	\$951
MELLO ROOS	\$0	\$0	\$0
BOND INTEREST & REDEMPTION	\$0	\$0	\$0
TOTAL	\$1,136,905	\$37,567	\$1,174,472

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	0.76%	2.73%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.80%	28.50%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$100	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$2,813	\$3,044	\$3,067	\$3,151
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$37.63	\$38.10	\$39.14
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$72.49	\$73.39	\$75.39
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.76	\$20.00	\$20.55
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$54.91	\$55.59	\$57.11
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the district anticipates some growth in its enrollment during the 2024-25 school year, followed by a gradual decline. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by approximately 2.0% each year. Classified step costs are expected to increase by approximately 2.0% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease in the two subsequent years due to the loss of one-time revenues. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are not charged, per past practice. No transfers out or contributions to restricted programs are expected in 2024-25 or 2025-26.

Estimated Ending Fund Balances:

During 2024-25, the district estimates an unrestricted surplus of \$17,016, resulting in an unrestricted ending General Fund balance of approximately \$671,624.

During 2025-26, the district estimates an unrestricted surplus of \$12,462, resulting in an unrestricted ending General Fund balance of approximately \$684,086.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements:

Description	2023-24	2024-25	2025-26
Assigned Items	\$0	\$0	\$0
Unallocated	\$574,608	\$591,624	\$604,086
Amount Disclosed per SB 858 Requirements	\$574,608	\$591,624	\$604,086
Nonspendable Reserves	\$0	\$0	\$0
Restricted Reserves	\$518,913	\$487,971	\$450,836
Committed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$80,000	\$80,000	\$80,000
<i>Estimated Ending Fund Balance</i>	<i>\$1,173,521</i>	<i>\$1,159,595</i>	<i>\$1,134,922</i>

Conclusion:

With a surplus to the unrestricted General Fund anticipated, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS

Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25

Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89
Interest Rate for Ten-Year Treasuries	4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

STATE MINIMUM RESERVE REQUIREMENTS

Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

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Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 4v.24.2c										CY	
LOCAL CONTROL FUNDING FORMULA										2/10/2024	
LCFF ENTITLEMENT CALCULATION										2023-24	
PY1										2022-23	
Calculation Factors										2023-24	
COLA & Augmentation										2023-24	
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Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										2023-24	
Base Grade Span										2023-24	
Proration										2023-24	
Unduplicated Pupil Percentage										2023-24	
Supplemental Concentration										202	

Kashia Elementary (70888) - 2023-24 Second Interim Report; LCFF Calculator Version 4v.24.2c									
LOCAL CONTROL FUNDING FORMULA						CY1	v.24.2c	CY2	
LCFF ENTITLEMENT CALCULATION									
Calculation Factors		COLA & Augmentation 0.76%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 100.00%				
		Current ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		6.32	\$ 9,994	\$ 1,039	\$ 2,027	\$ 3,227	\$ 104,071		
Grades 4-6		1.64	10,146		2,029	2,968	24,834		
Grades 7-8		2.61	10,446		2,089	3,055	40,692		
Grades 9-12		-	12,106	315	2,484	3,633	-		
Subtract Necessary Small School ADA and Funding		(10.57)	(107,065)	(6,566)			(113,631)		
Total Base, Supplemental, and Concentration Grant			\$ -	\$ -	\$ 22,727	\$ 33,238	\$ 55,965		
NSS Allowance							273,529		
TOTAL BASE			\$ 273,529	\$ -	\$ 22,727	\$ 33,238	\$ 329,494		
ADD ON'S:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT									
Local Revenue (including RDA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
TK ADA									
			1.00	TK Add-on rate	\$ 3,067.36		3,067		
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT									
Local Revenue (including RDA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	2024-25 ADA		N/A		
2012-13 NSS Allowance (deficit)				\$ 112.47	10.57		\$ 1,189		
Minimum State Aid Adjustments				\$ 114,788			114,788		
Less Current Year Property Taxes/In-Lieu									
Less Education Protection Account Entitlement									
Subtotal State Aid for Historical RL/Charter General BG							(134,941)		
Categorical Minimum State Aid							(21,621)		
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee							32,769		
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement							\$ 32,769		
Minimum State Aid plus Property Taxes Including RDA							0.00%		
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid							\$ 176,781		
ADDITIONAL STATE AID							\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 176,781		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 333,343		
Change Over Prior Year				7.03%	21,900				
LCFF Entitlement Per ADA							31,537		
Per-ADA Change Over Prior Year				-16.56%	(6,259)				
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid					Increase		2024-25		
Education Protection Account				12.65%	19,845		\$ 176,781		
Property Taxes Net of In-Lieu Transfers				1.87%	2,477		21,621		
Charter In-Lieu Taxes				0.00%	-		134,941		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental funding)				7.17%	22,322		\$ 333,343		

Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 3.24.2c									
LOCAL CONTROL FUNDING FORMULA					CY3		CY4		
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unpublished Pupil Percentage	Supplemental	Concentration	Total	Base Grant Proration	Unpublished Pupil Percentage
	Current	ADA							
Grades TK-3	4.21	\$ 10,586	\$ 1,101	\$ 2,337	\$ 3,418	\$ 73,434	\$ 10,922	\$ 1,136	\$ 3,527
Grades 4-6	1.91	10,747	2,149	3,143	3,143	30,636	11,088	2,218	3,243
Grades 7-8	2.03	11,065	2,213	3,237	3,237	33,524	11,416	2,283	3,339
Grades 9-12	-	12,823	333	2,631	3,848	-	13,229	314	3,970
Subtract Necessary Small School ADA and Funding	(8.15)	(87,556)	(4,635)	-	-	(92,191)	(83,995)	(5,123)	-
Total Base, Supplemental, and Concentration Grant	\$	-	\$	\$ 18,437	\$ 26,966	\$ 45,403	\$	\$ 17,824	\$ 26,068
NSS Allowance	-	\$ 288,974	-	-	-	288,974	297,956	-	43,892
TOTAL BASE	-	\$ 288,974	\$	\$ 18,437	\$ 26,966	\$ 334,377	\$ 297,956	\$ 17,824	\$ 26,068
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)						\$ 782			\$ 782
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-			-
Transitional Kindergarten (Commencing 2022-23)						-			-
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments						\$ 335,159			\$ 342,630
Miscellaneous Adjustments						-			-
ADJUSTED LCFF ENTITLEMENT						\$ 335,159			\$ 342,630
Local Revenue (including ROA)						(140,035)			(142,653)
Gross State Aid						\$ 195,124			\$ 199,977
Education Protection Account Entitlement						(24,834)			(27,215)
Net State Aid						\$ 170,290			\$ 172,762
MINIMUM STATE AID CALCULATION									
2012-13 RI/Charter Gen BG adjusted for ADA			12-13 Rate	2026-27 ADA		N/A	12-13 Rate	2027-28 ADA	N/A
2012-13 NSS Allowance (deficit)			\$ 112.47	8.15		\$ 917	\$ 112.47	7.60	\$ 855
Minimum State Aid Adjustments			\$ 114,788			114,788	\$ 114,788		114,788
Less Current Year Property Taxes/In-Lieu						-			-
Less Education Protection Account Entitlement						(140,035)			(142,653)
Subtotal State Aid for Historical RI/Charter General BG						\$ (24,834)			(27,215)
Categorical Minimum State Aid						32,769			32,769
Charter School Categorical Block Grant adjusted for ADA						-			-
Minimum State Aid Guarantee Before Proration Factor						\$ 32,769			\$ 32,769
Proration Factor						0.00%			0.00%
Minimum State Aid Guarantee						\$ 32,769			\$ 32,769
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-			-
LCFF Entitlement						-			-
Minimum State Aid plus Property Taxes including RDA						-			-
Offset						-			-
Minimum State Aid Prior to Offset						-			-
Total Minimum State Aid with Offset						-			-
State Aid Before Additional State Aid						\$ 170,290			\$ 172,762
ADDITIONAL STATE AID						\$ -			\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 170,290			\$ 172,762
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 335,159			\$ 342,630
Change Over Prior Year			-1.21%	(4,114)				2.23%	7,471
LCFF Entitlement Per ADA						41,124		9.63%	45,083
Per-ADA Change Over Prior Year			28.12%	9,026					
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid			-4.57%	Increase		2026-27		Increase	2027-28
Education Protection Account				(8,146)		\$ 170,290		1.45%	\$ 172,762
Property Taxes Net of In-Lieu Transfers			1.87%	2,571		24,834		1.87%	27,215
Charter In-Lieu Taxes			0.00%	-		140,035		0.00%	142,653
Total LCFF (Excludes Basic Aid and Basic Aid Supplemental funding)			-1.64%	(5,575)		\$ 335,159		1.53%	\$ 342,630

Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Clon 24.2.c

2/10/24

EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	10.19	10.19	10.19	9.35	9.35	8.24	10.57	10.57	8.15	7.60
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	2,038	2,038	2,038	1,870	1,870	1,648	2,114	2,114	1,630	1,520
EPA PROPORTIONATE SHARE CAP											
B-1	2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	5,895.89		6,837.62	7,286.17	7,286.17	7,885.09	7,945.02	8,161.92	8,415.76	\$8,682.54
B-2	Current Year Funded ADA, excluding NSS	112.47		130.45	139.01	139.01	150.44	151.58	155.72	160.56	165.65
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	10.19		10.19	9.35	9.35	8.24	10.57	10.57	8.15	7.60
B-8	Current Year Funded ADA, including NSS	1,146		1,329	1,300	1,300	1,240	1,602	1,646	1,309	1,259
B-10	Adjusted Total Revenue Limit	114,925		133,287	141,856	141,856	153,267	154,960	159,191	163,560	168,609
B-12	Current Year Adjusted NSS Allowance										
B-13	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	116,071	127,341	134,616	143,156	143,156	154,507	156,562	160,837	164,869	169,868
B-14	Local Revenue/In-Lieu of Property Taxes	116,372	115,492	122,708	122,775	130,032	132,464	134,941	137,464	140,035	142,653
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)		11,849	11,908	20,381	13,124	22,043	21,621	23,373	24,834	27,215
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	116,071	127,341	134,616	143,156	143,156	154,507	156,562	160,837	164,869	169,868
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		12.74780911%		44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
C-3	EPA Proportionate Share (C-1 * C-2)	96,043	93,364	101,462	18,249	18,249	68,848	69,764	71,669	73,465	75,693
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	2,038	11,849	11,908	18,249	13,124	22,043	21,621	23,373	24,834	27,215
D-2	Miscellaneous Adjustments**										
D-3	Adjusted EPA Entitlement (D-1 + D-2)	2,038	11,849	11,908	18,249	13,124	22,043	21,621	23,373	24,834	27,215
D-4	Prior Year Annual Adjustment	(7,282)	\$(3,557)	(3,557)	\$59	59	(5,125)				
D-5	P2 Entitlement Net of PY Adjustment	(5,244)	\$8,292	8,351	18,308	13,183	16,918	21,621	23,373	24,834	27,215
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	12.74780911%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		11,908		13,124		22,043	21,621	23,373	24,834	27,215

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

Kashia Elementary (700000) - 2020-21 to 2025-26 Second Interim Report, LCFF
Calculation Worksheet 2.0.0

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation			13.26%	8.22%	0.76%	2.73%	3.11%	3.17%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$166,381	\$174,807	\$250,514	\$270,779	\$273,529	\$280,997	\$288,974	\$297,956
Grade Span Adjustment	-	-	-	-	-	-	-	-
Supplemental Grant	16,945	17,325	17,778	16,681	22,727	23,348	18,437	17,824
Concentration Grant	19,064	24,479	25,007	23,201	33,238	34,146	26,966	26,068
Add-ons: Targeted Instructional Improvement Block Grant	-	782	782	782	782	782	782	782
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	2,813	-	3,067	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$203,172	\$217,393	\$296,894	\$311,443	\$333,343	\$339,273	\$335,159	\$342,630
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	203,172	217,393	296,894	311,443	333,343	339,273	335,159	342,630
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 84,762	\$ 82,777	\$ 153,738	\$ 156,936	\$ 176,781	\$ 178,436	\$ 170,290	\$ 172,762
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 2,038	\$ 11,908	\$ 13,124	\$ 22,043	\$ 21,621	\$ 23,373	\$ 24,834	\$ 27,215
Local Revenue Sources:								
Property Taxes (Object 8021 to 8039)	\$ 116,372	\$ 122,708	\$ 130,032	\$ 132,464	\$ 134,941	\$ 137,464	\$ 140,035	\$ 142,653
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 116,372	\$ 122,708	\$ 130,032	\$ 132,464	\$ 134,941	\$ 137,464	\$ 140,035	\$ 142,653
TOTAL FUNDING	203,172	217,393	296,894	311,443	333,343	339,273	335,159	342,630
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	-	-	-	-	-	-	-	-
EPA in Excess to LCFF Funding	-	-	-	-	-	-	-	-
Total LCFF Entitlement	203,172	217,393	296,894	311,443	333,343	339,273	335,159	342,630
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 2,038	\$ 11,908	\$ 13,124	\$ 22,043	\$ 21,621	\$ 23,373	\$ 24,834	\$ 27,215
EPA, Current Year (Object Code 8012)	\$ 2,038	\$ 11,908	\$ 13,124	\$ 22,043	\$ 21,621	\$ 23,373	\$ 24,834	\$ 27,215
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ (7,282.00)	\$ (3,557.00)	\$ 59.00	\$ (5,125.00)	\$ -	\$ -	\$ -	\$ -
(P-1 Less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 166,381	\$ 174,807	\$ 250,514	\$ 270,779	\$ 273,529	\$ 280,997	\$ 288,974	\$ 297,956
Supplemental and Concentration Grant funding in the LCAP year	\$ 36,009	\$ 41,804	\$ 42,785	\$ 39,882	\$ 55,965	\$ 57,494	\$ 45,403	\$ 43,892
Percentage to Increase or Improve Services	21.64%	23.91%	17.08%	14.73%	20.46%	20.46%	15.71%	14.73%

KASHIA EDUCATIONALITY (70000) - 2020-21 to 2025-26 Second Interim Report, LCFF Calculator Version 2.1.2									
2/10/2024									
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	16	9	8	9	12	7	7	7	7
COE Enrollment	-	-	-	-	-	-	-	-	-
Total Enrollment	16	9	8	9	12	7	7	7	7
Unduplicated Pupil Count	16	8	8	9	12	7	7	7	7
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	16	8	8	9	12	7	7	7	7
Rolling %, Supplemental Grant	100.0000%	97.3000%	96.9700%	96.1500%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Rolling %, Concentration Grant	100.0000%	97.3000%	96.9700%	96.1500%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Kashia Elementary (70088) - 2023-24 Second Interim Report, LCFF Calculation Worksheet 24.2.2									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	2.28	10.19	10.19	7.69	6.86	7.83	10.57	-
Combined Subtotal	-	2.28	10.19	10.19	7.69	6.86	7.83	10.57	10.57
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	10.19	10.19	7.69	6.86	7.83	10.57	6.07	6.07
Combined Subtotal	-	10.19	10.19	7.69	6.86	7.83	10.57	6.07	6.07
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	10.19	10.19	7.69	6.86	7.83	10.57	6.07	6.17	6.17
Combined Subtotal	10.19	10.19	7.69	6.86	7.83	10.57	6.07	6.17	6.17
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-	-
Prior year charter school shift percentage	-	-	0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	9.36	8.25	8.25	7.46	8.42	8.16	7.60	(7.60)
Combined Subtotal	-	9.36	8.25	8.25	7.46	8.42	8.16	7.60	(7.60)
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA	-	-	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	10.19	7.69	6.86	10.57	6.07	-	-	-
Combined Subtotal	-	10.19	7.69	6.86	10.57	6.07	-	-	-
Change in LCFF ADA (excludes NSS ADA)									
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change

WASH STATE FUNDING (V0000) - 2023-24 SECOND INTERIM REPORT, LCFF
Calculation Details: 2/10/2024

	2020-21	2021-22	2022-23	2/10/2024	2024-25	2025-26	2026-27	2027-28
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Funded NSS ADA								
Grades TK-3	7.12	7.12	5.51	4.04	6.32	6.32	4.21	4.51
Grades 4-6	2.28	2.28	3.17	3.50	1.64	1.64	1.91	1.64
Grades 7-8	0.79	0.79	0.67	0.70	2.61	2.61	2.03	1.45
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	10.19	10.19	9.35	8.24	10.57	10.57	8.15	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	7.12	2.30	2.71	2.71	6.32	3.61	3.61	-
Grades 4-6	2.28	4.95	3.28	1.64	1.64	2.46	0.82	4.10
Grades 7-8	0.79	0.44	0.87	3.48	2.61	-	1.74	1.74
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	10.19	7.69	6.86	7.83	10.57	6.07	6.17	5.84
TOTAL FUNDED ADA	-	-	-	-	-	-	-	-
Grades TK-3	7.12	7.12	5.51	4.04	6.32	6.32	4.21	4.51
Grades 4-6	2.28	2.28	3.17	3.50	1.64	1.64	1.91	1.64
Grades 7-8	0.79	0.79	0.67	0.70	2.61	2.61	2.03	1.45
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	10.19	10.19	9.35	8.24	10.57	10.57	8.15	7.60
Funded Difference (Funded ADA less Actual ADA)								
Grades TK-3	-	2.50	2.49	0.41	-	4.50	1.98	1.76
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on	-	-	1.00	-	1.00	-	-	-
Current Year TK ADA	-	-	-	-	-	-	-	-

Supplemental (7/0688) - 2023-24 Second Interim Report, LCFF
Fiscal Year Ending 2024

2/10/2024

PER-ADA FUNDING LEVELS										2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base, Supplemental and Concentration Rate per ADA																	
Base Grants																	
Grades TK-3	\$	12,117	\$	13,130	\$	14,842	\$	15,986	\$	16,467	\$	16,917	\$	17,443	\$	17,997	\$
Grades 4-6	\$	11,141	\$	12,072	\$	13,647	\$	14,698	\$	15,143	\$	15,556	\$	16,040	\$	16,549	\$
Grades 7-8	\$	11,471	\$	12,429	\$	14,051	\$	15,133	\$	15,591	\$	16,016	\$	16,515	\$	17,038	\$
Grades 9-12	\$	13,640	\$	14,779	\$	16,708	\$	17,995	\$	18,538	\$	19,043	\$	19,635	\$	20,258	\$
Grade Span Adjustment																	
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	9,994	\$	10,267	\$	10,586	\$	10,922	\$
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088	\$
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,446	\$	10,731	\$	11,065	\$	11,415	\$
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,106	\$	12,436	\$	12,823	\$	13,229	\$
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,039	\$	1,068	\$	1,101	\$	1,136	\$
Grades 4-6	\$	243	\$	255	\$	289	\$	312	\$	315	\$	323	\$	333	\$	344	\$
Grades 7-8	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,033	\$	11,335	\$	11,687	\$	12,058	\$
Grades 9-12	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088	\$
Prorated Grade Span Adjustment																	
Grades TK-3	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,446	\$	10,731	\$	11,065	\$	11,415	\$
Grades 4-6	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,106	\$	12,436	\$	12,823	\$	13,229	\$
Grades 7-8	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	9,994	\$	10,267	\$	10,586	\$	10,922	\$
Grades 9-12	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,146	\$	10,423	\$	10,747	\$	11,088	\$
Supplemental Grant																	
Maximum - 1.00 ADA, 100% UPP	\$	801	\$	842	\$	953	\$	1,032	\$	1,039	\$	1,068	\$	1,101	\$	1,136	\$
Grades TK-3	\$	243	\$	255	\$	289	\$	312	\$	315	\$	323	\$	333	\$	344	\$
Grades 4-6	\$	20%	\$	20%	\$	20%	\$	20%	\$	20%	\$	20%	\$	20%	\$	20%	\$
Grades 7-8	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,207	\$	2,267	\$	2,337	\$	2,412	\$
Grades 9-12	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,029	\$	2,085	\$	2,149	\$	2,218	\$
Actual - 1.00 ADA, Local UPP as follows:																	
Grades TK-3	\$	100.00%	\$	97.30%	\$	96.97%	\$	96.15%	\$	100.00%	\$	100.00%	\$	100.00%	\$	100.00%	\$
Grades 4-6	\$	1,701	\$	1,739	\$	1,962	\$	2,106	\$	2,207	\$	2,267	\$	2,337	\$	2,412	\$
Grades 7-8	\$	1,564	\$	1,599	\$	1,804	\$	1,936	\$	2,029	\$	2,085	\$	2,149	\$	2,218	\$
Grades 9-12	\$	1,610	\$	1,646	\$	1,858	\$	1,994	\$	2,089	\$	2,146	\$	2,213	\$	2,283	\$
Concentration Grant (>55% population)																	
Maximum - 1.00 ADA, 100% UPP	\$	1,914	\$	1,957	\$	2,209	\$	2,370	\$	2,484	\$	2,552	\$	2,631	\$	2,715	\$
Grades TK-3	\$	50%	\$	65%	\$	65%	\$	65%	\$	65%	\$	65%	\$	65%	\$	65%	\$
Grades 4-6	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,171	\$	7,368	\$	7,597	\$	7,838	\$
Grades 7-8	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,595	\$	6,775	\$	6,986	\$	7,207	\$
Grades 9-12	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	6,790	\$	6,975	\$	7,192	\$	7,420	\$
Actual - 1.00 ADA, Local UPP >55% as follows:																	
Grades TK-3	\$	45.0000%	\$	42.3000%	\$	41.9700%	\$	41.1500%	\$	45.0000%	\$	45.0000%	\$	45.0000%	\$	45.0000%	\$
Grades 4-6	\$	1,913	\$	2,457	\$	2,761	\$	2,929	\$	3,227	\$	3,315	\$	3,418	\$	3,527	\$
Grades 7-8	\$	1,759	\$	2,259	\$	2,538	\$	2,693	\$	2,968	\$	3,049	\$	3,143	\$	3,243	\$
Grades 9-12	\$	1,811	\$	2,326	\$	2,613	\$	2,773	\$	3,055	\$	3,139	\$	3,237	\$	3,339	\$
LCFF Calc: 2nd Interim																	
Grades TK-3	\$	2,154	\$	2,765	\$	3,108	\$	3,297	\$	3,633	\$	3,732	\$	3,848	\$	3,970	\$

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants.												
4	The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
99	2020-21												
100	Funded P2 NSS ADA and NSS Allowances												
101	Best funding option calculated is:												
102	Selected funding method:												
103	NSS Allowance												
104	Third Prior Year 2017-18												
105	NSS ADA												
106	Grades TK-3												
107	Grades 4-6												
108	Grades 7-8												
109	Grades 9-12												
110	P2 NSS ADA												
111	Second Prior Year 2018-19												
112	NSS ADA												
113	Grades TK-3												
114	Grades 4-6												
115	Grades 7-8												
116	Grades 9-12												
117	P2 NSS ADA												
118	Prior Year 2019-20												
119	NSS ADA												
120	Grades TK-3												
121	Grades 4-6												
122	Grades 7-8												
123	Grades 9-12												
124	P2 NSS ADA												
125	NSS Allowances												
126	Current Year 2020-21												
127	NSS ADA												
128	Grades TK-3												
129	Grades 4-6												
130	Grades 7-8												
131	Grades 9-12												
132	P2 NSS ADA												
133	NSS Allowances												
134	Funded NSS allowance Level												
135	NSS ADA												
136	Grades TK-3												
137	Grades 4-6												
138	Grades 7-8												
139	Grades 9-12												
140	P2 NSS ADA												
141	NSS Allowances												
142													
143	Funding based on												
144	TOTAL Funded ADA												
145	Total NSS Allowance												
146	Exclude: LCFF Adjusted Base Funding for NSS ADA												
147	NSS ADA Rates Amounts												
148	Base Grade Span Base Grade Span												
149	Grades TK-3												
150	Grades 4-6												
151	Grades 7-8												
152	Grades 9-12												
153	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
154	Adjusted NSS Allowance (Deficited) for EPA												
155	Funding at 12-13 levels (deficited)												
156	NSS Allowances												
157	NSS Add-on												
158	NSS Add-on per ADA												
159	Funded ADA												
160	NSS Add-on												
161	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
162													
163													

	A	B	C	D	E	F	G	H	I	J	K	L	M																									
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6	returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.																																					
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING																																					
164	RATES 2021-22				The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.																																	
165	ADA	Level / # FTE	Allowance	12/13 deficit rate																																		
166	Elementary																																					
167	1 - 24	1	172,200	131,300																																		
168	25 - 48	2	344,400	262,600																																		
169	49 - 72	3	516,600	393,900																																		
170	73 - 96	4	688,800	525,200																																		
171	High School				Statutory COLA 2020-21 2.31% Funded COLA 2021-22 2.70% Proration Factor 0.00% LCFF Rates per ADA <table><thead><tr><th></th><th>Base</th><th>Gr Span</th><th>Supp</th><th>Concen</th></tr></thead><tbody><tr><td>Grades TK-3</td><td>8,093</td><td>842</td><td>1,739</td><td>2,457</td></tr><tr><td>Grades 4-6</td><td>8,215</td><td>-</td><td>1,599</td><td>2,259</td></tr><tr><td>Grades 7-8</td><td>8,458</td><td>-</td><td>1,646</td><td>2,326</td></tr><tr><td>Grades 9-12</td><td>9,802</td><td>255</td><td>1,957</td><td>2,765</td></tr></tbody></table>										Base	Gr Span	Supp	Concen	Grades TK-3	8,093	842	1,739	2,457	Grades 4-6	8,215	-	1,599	2,259	Grades 7-8	8,458	-	1,646	2,326	Grades 9-12	9,802	255	1,957	2,765
	Base	Gr Span	Supp	Concen																																		
Grades TK-3	8,093	842	1,739	2,457																																		
Grades 4-6	8,215	-	1,599	2,259																																		
Grades 7-8	8,458	-	1,646	2,326																																		
Grades 9-12	9,802	255	1,957	2,765																																		
172	1 - 19	1	139,795	106,575																																		
173	1 - 19	2	279,590	213,150																																		
174	1 - 19	3	621,060	473,400																																		
175	20 - 38	4	760,855	579,975																																		
176	39 - 57	5	900,650	686,550																																		
177	58 - 71	6	1,040,445	793,125																																		
178	72 - 86	7	1,180,240	899,700																																		
179	87 - 100	8	1,320,035	1,006,275																																		
180	101 - 114	9	1,459,830	1,112,850																																		
181	115 - 129	10	1,599,625	1,219,425																																		
182	130 - 143	11	1,739,420	1,326,000																																		
183	144 - 171	12	1,879,215	1,432,575																																		
184	172 - 210	13	2,019,010	1,539,150																																		
185	211 - 248	14	2,158,805	1,645,725																																		
186	249 - 286	15	2,298,600	1,752,300																																		
187																																						
188	NSS Add-on per ADA				255.81	195.02																																

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6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
189	ADA & NSS FTE												
190							2021-22						
191						DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	NPS, CDS, & COE operated	
192	Third PY ADA (net of charter shift)												
193	2018-19	Grades TK-3											
194		Grades 4-6											
195		Grades 7-8											
196		Grades 9-12											
197		Third PRIOR YEAR ADA											
198	Third PY NUMBER OF FTE												
199	Second PY ADA (net of charter shift)												
200	2019-20	Grades TK-3				7.12	7.12	-	-	-	-	-	
201		Grades 4-6				2.28	2.28	-	-	-	-	-	
202		Grades 7-8				0.79	0.79	-	-	-	-	-	
203		Grades 9-12				-	-	-	-	-	-	-	
204		Second PRIOR YEAR ADA				10.19	10.19	-	-	-	-	-	
205	Second PY NUMBER OF FTE												
206							1.0	-	-	-	-	-	
207	PRIOR YEAR ADA (net of charter shift)												
208	2020-21	Grades TK-3				7.12	7.12	-	-	-	-	-	
209		Grades 4-6				2.28	2.28	-	-	-	-	-	
210		Grades 7-8				0.79	0.79	-	-	-	-	-	
211		Grades 9-12				-	-	-	-	-	-	-	
212		PRIOR YEAR ADA				10.19	10.19	-	-	-	-	-	
213	PRIOR YEAR NUMBER OF FTE												
214							1.0	-	-	-	-	-	
215	THREE PRIOR YEAR AVERAGE (net of charter shift)												
216		Grades TK-3				4.75	4.75	-	-	-	-	-	
217		Grades 4-6				1.5	1.5	-	-	-	-	-	
218		Grades 7-8				0.5	0.5	-	-	-	-	-	
219		Grades 9-12				-	-	-	-	-	-	-	
220		3 PY AVERAGE ADA				6.80	6.80	-	-	-	-	-	
221	3 PRIOR YEAR NUMBER OF FTE												
222							1.0	-	-	-	-	-	
223	CURRENT YEAR ADA												
224		Grades TK-3				2.30	2.30	-	-	-	-	-	
225		Grades 4-6				4.95	4.95	-	-	-	-	-	
226		Grades 7-8				0.44	0.44	-	-	-	-	-	
227		Grades 9-12				-	-	-	-	-	-	-	
228		CURRENT YEAR ADA				7.69	7.69	-	-	-	-	-	
229	CURRENT YEAR NUMBER OF FTE												
230							1.0	-	-	-	-	-	
231	NSS FUNDING CALCULATIONS												
232							NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
233	Eligibility as a NSS						Eligible	Eligible	Eligible	Eligible	Eligible		
234	Type of NSS school						Elementary	Not NSS	Not NSS	Not NSS	Not NSS		
235	NSS Allowance if funded as NSS & on prior year												
236	NSS allowance level						1	0	0	0	0		
237	NSS Allowance using PY						172,200	-	-	-	-		
238	NSS Add-on using PY						2,607	-	-	-	-		
239	Total NSS Allowance using PY						174,807	-	-	-	-		
240	NSS Allowance if funded as NSS & on 3 PY average												
241	NSS allowance level												
242	NSS Allowance using 3 PY average												
243	NSS Add-on using 3 PY average												
244	Total NSS Allowance using 3 PY average						173,940	-	-	-	-		
245	NSS Allowance if funded as NSS & on current year												
246	NSS allowance level						1	0	0	0	0		
247	NSS Allowance using CY						172,200	-	-	-	-		
248	NSS Add-on using CY						1,967	-	-	-	-		
249	Total NSS Allowance using CY						174,167	-	-	-	-		
250	NSS allowance level >0?						YES	NO	NO	NO	NO		
251	NSS Allowance if funded as NSS is based on						Prior Yr	Current Yr	Current Yr	Current Yr	Current Yr		
252	NSS Funding						174,807	-	-	-	-		
253	NSS ADA	Grades TK-3											
254		Grades 4-6											
255		Grades 7-8											
256		Grades 9-12											
257		Total					10.19	-	-	-	-		
258	NSS allowance Level						1	-	-	-	-		

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4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
255													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants.												
4	The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and												
5	grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is												
6	returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
256	2021-22	2021-22											
257	Funded P2 NSS ADA and NSS Allowances						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL	
258	Best funding option calculated is:						NSS	LCFF	LCFF	LCFF	LCFF		
259	Selected funding method:						NSS	LCFF	LCFF	LCFF	LCFF		
260	NSS Allowance												
261	Third Prior Year 2018-19												
262	NSS ADA												
263	Grades TK-3						-	-	-	-	-	-	
264	Grades 4-6						2.28	-	-	-	-	2.28	
265	Grades 7-8						-	-	-	-	-	-	
266	Grades 9-12						-	-	-	-	-	-	
267	P2 NSS ADA												
268	Second Prior Year 2019-20						To be used starting in 22/23 calculations					2.28	
269	NSS ADA												
270	Grades TK-3						7.12	-	-	-	-	7.12	
271	Grades 4-6						2.28	-	-	-	-	2.28	
272	Grades 7-8						0.79	-	-	-	-	0.79	
273	Grades 9-12						-	-	-	-	-	-	
274	P2 NSS ADA						10.19	-	-	-	-	10.19	
275	Prior Year 2020-21												
276	NSS ADA												
277	Grades TK-3						7.12	-	-	-	-	7.12	
278	Grades 4-6						2.28	-	-	-	-	2.28	
279	Grades 7-8						0.79	-	-	-	-	0.79	
280	Grades 9-12						-	-	-	-	-	-	
281	P2 NSS ADA						10.19	-	-	-	-	10.19	
282	NSS Allowances						174,807	-	-	-	-	174,807	
283	Current Year 2021-22												
284	NSS ADA												
285	Grades TK-3						2.30	-	-	-	-	2.30	
286	Grades 4-6						4.95	-	-	-	-	4.95	
287	Grades 7-8						0.44	-	-	-	-	0.44	
288	Grades 9-12						-	-	-	-	-	-	
289	P2 NSS ADA						7.69	-	-	-	-	7.69	
290	NSS Allowances						174,167	-	-	-	-	174,167	
291	Funded NSS allowance Level						1	-	-	-	-		
292	NSS ADA												
293	Grades TK-3											7.12	
294	Grades 4-6											2.28	
295	Grades 7-8											0.79	
296	Grades 9-12											-	
297	P2 NSS ADA						10.19	-	-	-	-	10.19	
298	NSS Allowances						174,807	-	-	-	-	174,807	
299													
300	Funding based on												Prior year
301	TOTAL Funded ADA												10.19
302	Total NSS Allowance												174,807
303	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates		Amounts		Total	
304								Base	Grade Span	Base	Grade Span		
305	Grades TK-3						7.12	8,093	842	57,622	5,995	63,617	
306	Grades 4-6						2.28	8,215	-	18,730	-	18,730	
307	Grades 7-8						0.79	8,458	-	6,682	-	6,682	
308	Grades 9-12						-	9,802	255	-	-	-	
309	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						10.19			83,034	5,995	89,029	
310	Adjusted NSS Allowance (Deficited) for EPA						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
311	Funding at 12-13 levels (deficited)												
312	NSS Allowances						131,300	-	-	-	-	131,300	
313	NSS Add-on												
314	NSS Add-on per ADA						195.02	195.02	195.02	195.02	195.02		
315	Funded ADA						10.19	-	-	-	-		
316	NSS Add-on						1,987	-	-	-	-	1,987	
317	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
318													133,287
319													

	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c															
2	NECESSARY SMALL SCHOOLS (NSS)															
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.															
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING															
321	RATES 2022-23					12/13 deficated rate		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.								
322	ADA		Level / # FTE		Allowance		(adj. for COLA)									
323	Elementary															
324	1 - 24		1		247,965		139,913									
325	25 - 48		2		490,709		279,827									
326	49 - 72		3		733,666		419,740									
327	73 - 96		4		976,409		559,653									
328	High School															
329	1 - 19		1		208,964		113,566		COLA				6.56%			
330	1 - 19		2		297,931		227,133		Proration Factor				0.00%			
331	1 - 19		3		661,802		504,455		LCFF Rates per ADA							
332	20 - 38		4		810,767		618,021		Base				Gr Span	Supp	Concen	
333	39 - 57		5		959,733		731,588		Grades TK-3				9,166	953	1,962	2,761
334	58 - 71		6		1,108,698		845,154		Grades 4-6				9,304	-	1,804	2,538
335	72 - 86		7		1,257,664		958,720		Grades 7-8				9,580	-	1,858	2,613
336	87 - 100		8		1,406,629		1,072,287		Grades 9-12				11,102	289	2,209	3,108
337	101 - 114		9		1,555,595		1,185,853									
338	115 - 129		10		1,704,560		1,299,419									
339	130 - 143		11		1,853,526		1,412,986									
340	144 - 171		12		2,002,492		1,526,552									
341	172 - 210		13		2,397,701		1,640,118									
342	211 - 248		14		2,830,601		1,753,685									
343	249 - 286		15		3,263,507		1,867,251									
344																
345	NSS Add-on per ADA					272.59		207.81								

	A	B	C	D	E	F	G	H	I	J	K	L	M
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3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants.												
4	The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and												
5	grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is												
6	returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
346	ADA & NSS FTE												
347	2022-23												
348	NPS, CDS, & COE operated												
349	DISTRICT												
350	NSS 1												
351	NSS 2												
352	NSS 3												
353	NSS 4												
354	NSS 5												
355	Third PY ADA (net of charter shift)												
356	2019-20												
357	Grades TK-3												
358	Grades 4-6												
359	Grades 7-8												
360	Grades 9-12												
361	Third PRIOR YEAR ADA												
362	Third PY NUMBER OF FTE												
363	Second PY ADA (net of charter shift)												
364	2020-21												
365	Grades TK-3												
366	Grades 4-6												
367	Grades 7-8												
368	Grades 9-12												
369	Second PRIOR YEAR ADA												
370	Second PY NUMBER OF FTE												
371	PRIOR YEAR ADA (net of charter shift)												
372	2021-22												
373	Grades TK-3												
374	Grades 4-6												
375	Grades 7-8												
376	Grades 9-12												
377	PRIOR YEAR ADA												
378	PRIOR YEAR NUMBER OF FTE												
379	THREE PRIOR YEAR AVERAGE (net of charter shift)												
380	Grades TK-3												
381	Grades 4-6												
382	Grades 7-8												
383	Grades 9-12												
384	3 PY AVERAGE ADA												
385	3 PRIOR YEAR NUMBER OF FTE												
386	CURRENT YEAR ADA												
387	Grades TK-3												
388	Grades 4-6												
389	Grades 7-8												
390	Grades 9-12												
391	CURRENT YEAR ADA												
392	CURRENT YEAR NUMBER OF FTE												
393	NSS FUNDING CALCULATIONS												
394	Eligibility as a NSS												
395	Type of NSS school												
396	NSS Allowance if funded as NSS & on prior year												
397	NSS allowance level												
398	NSS Allowance using PY												
399	NSS Add-on using PY												
400	Total NSS Allowance using PY												
401	NSS Allowance if funded as NSS & on 3 PY average												
402	NSS allowance level												
403	NSS Allowance using 3 PY average												
404	NSS Add-on using 3 PY average												
405	Total NSS Allowance using 3 PY average												
406	NSS Allowance if funded as NSS & on current year												
407	NSS allowance level												
408	NSS Allowance using CY												
409	NSS Add-on using CY												
410	Total NSS Allowance using CY												
411	NSS allowance level >0?												
412	NSS Allowance if funded as NSS is based on												
413	NSS Funding												
414	NSS ADA												
415	Grades TK-3												
416	Grades 4-6												
417	Grades 7-8												
418	Grades 9-12												
419	Total												
420	NSS allowance Level												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6													
412	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants.												
4	The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
413	2022-23												
414	Funded P2 NSS ADA and NSS Allowances						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL	
415	Best funding option calculated is:						NSS	LCFF	LCFF	LCFF	LCFF		
416	Selected funding method:						NSS	LCFF	LCFF	LCFF	LCFF		
417	NSS Allowance												
418	Third Prior Year						2019-20						
419	NSS ADA												
420	Grades TK-3						7.12	-	-	-	-	7.12	
421	Grades 4-6						2.28	-	-	-	-	2.28	
422	Grades 7-8						0.79	-	-	-	-	0.79	
423	Grades 9-12						-	-	-	-	-	-	
424	P2 NSS ADA						10.19	-	-	-	-	10.19	
425	Second Prior Year						2020-21						
426	NSS ADA												
427	Grades TK-3						7.12	-	-	-	-	7.12	
428	Grades 4-6						2.28	-	-	-	-	2.28	
429	Grades 7-8						0.79	-	-	-	-	0.79	
430	Grades 9-12						-	-	-	-	-	-	
431	P2 NSS ADA						10.19	-	-	-	-	10.19	
432	Prior Year						2021-22						
433	NSS ADA												
434	Grades TK-3						2.30	-	-	-	-	2.30	
435	Grades 4-6						4.95	-	-	-	-	4.95	
436	Grades 7-8						0.44	-	-	-	-	0.44	
437	Grades 9-12						-	-	-	-	-	-	
438	P2 NSS ADA						7.69	-	-	-	-	7.69	
439	NSS Allowances						250,061	-	-	-	-	250,061	
440	Current Year						2022-23						
441	NSS ADA												
442	Grades TK-3						2.71	-	-	-	-	2.71	
443	Grades 4-6						3.28	-	-	-	-	3.28	
444	Grades 7-8						0.87	-	-	-	-	0.87	
445	Grades 9-12						-	-	-	-	-	-	
446	P2 NSS ADA						6.86	-	-	-	-	6.86	
447	NSS Allowances						249,835	-	-	-	-	249,835	
448	Funded						1	-	-	-	-		
449	NSS ADA												
450	Grades TK-3						5.51	-	-	-	-	5.51	
451	Grades 4-6						3.17	-	-	-	-	3.17	
452	Grades 7-8						0.67	-	-	-	-	0.67	
453	Grades 9-12						-	-	-	-	-	-	
454	P2 NSS ADA						9.35	-	-	-	-	9.35	
455	NSS Allowances						250,514	-	-	-	-	250,514	
456													
457													
458													
459													
460	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates		Amounts		Total	
461								Base	Grade Span	Base	Grade Span		
462	Grades TK-3						5.51	9,166	953	50,505	5,251	55,756	
463	Grades 4-6						3.17	9,304	-	29,494	-	29,494	
464	Grades 7-8						0.67	9,580	-	6,419	-	6,419	
465	Grades 9-12						-	11,102	289	-	-	-	
466	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						9.35			86,418	5,251	91,669	
467	Adjusted NSS Allowance (Deficited) for EPA												
468	Funding at 12-13 levels (deficited)						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
469	NSS Allowances						139,913	-	-	-	-	139,913	
470	NSS Add-on												
471	NSS Add-on per ADA						207.81	207.81	207.81	207.81	207.81		
472	Funded ADA						9.35	-	-	-	-		
473	NSS Add-on						1,943	-	-	-	-	1,943	
474	TOTAL Adjusted NSS Allowance (Deficited) for EPA											141,856	
475													
476													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
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3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants.												
4	The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
477													
478	RATES 2023-24			12/13 def. rate +		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.							
479	ADA	Level / # FTE	Allowance	COLA for EPA									
480	Elementary												
481	1 - 24	1	268,348	151,414									
482	25 - 48	2	531,045	302,829									
483	49 - 72	3	793,973	454,243									
484	73 - 96	4	1,056,670	605,656									
485	High School												
486	1 - 19	1	226,141	122,901									
487	1 - 19	2	322,421	245,803									
488	1 - 19	3	716,202	545,921									
489	20 - 38	4	877,412	668,822									
490	39 - 57	5	1,038,623	791,725									
491	58 - 71	6	1,199,833	914,626									
492	72 - 86	7	1,361,044	1,037,527									
493	87 - 100	8	1,361,044	1,160,429									
494	101 - 114	9	1,683,465	1,283,330									
495	115 - 129	10	1,844,675	1,406,231									
496	130 - 143	11	2,005,886	1,529,133									
497	144 - 171	12	2,167,097	1,652,035									
498	172 - 210	13	2,594,792	1,774,936									
499	211 - 248	14	3,063,276	1,897,838									
500	249 - 286	15	3,531,767	2,020,739									
501													
502	NSS Add-on per ADA			295.00	224.89								

COLA	8.22%			
Proration Factor	0.00%			
LCFF Rates per ADA				
	Base	Gr Span	Supp	Concen
Grades TK-3	9,919	1,032	2,106	2,929
Grades 4-6	10,069	-	1,936	2,693
Grades 7-8	10,367	-	1,994	2,773
Grades 9-12	12,015	312	2,370	3,297

	A	B	C	D	E	F	G	H	I	J	K	L	M
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5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
503	ADA & NSS FTE												
504							2023-24						NPS, CDS, & COE operated
505				DISTRICT		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5			
506	Third PY ADA (net of charter shift)												
507	2020-21	Grades TK-3		7.12		7.12	-	-	-	-			
508		Grades 4-6		2.28		2.28	-	-	-	-			
509		Grades 7-8		0.79		0.79	-	-	-	-			
510		Grades 9-12		-		-	-	-	-	-			
511		Third PRIOR YEAR ADA		10.19		10.19	-	-	-	-			
512	Third PY NUMBER OF FTE												
513						1.0	-	-	-	-			
514	Second PY ADA (net of charter shift)												
515	2021-22	Grades TK-3		2.30		2.30	-	-	-	-			
516		Grades 4-6		4.95		4.95	-	-	-	-			
517		Grades 7-8		0.44		0.44	-	-	-	-			
518		Grades 9-12		-		-	-	-	-	-			
519		Second PRIOR YEAR ADA		7.69		7.69	-	-	-	-			
520	Second PY NUMBER OF FTE												
521						1.0	-	-	-	-			
522	PRIOR YEAR ADA (net of charter shift)												
523	2022-23	Grades TK-3		2.71		2.71	-	-	-	-			
524		Grades 4-6		3.28		3.28	-	-	-	-			
525		Grades 7-8		0.87		0.87	-	-	-	-			
526		Grades 9-12		-		-	-	-	-	-			
527		PRIOR YEAR ADA		6.86		6.86	-	-	-	-			
528	PRIOR YEAR NUMBER OF FTE												
529						1.0	-	-	-	-			
530	THREE PRIOR YEAR AVERAGE (net of charter shift)												
531		Grades TK-3		4.04		4.04	-	-	-	-			
532		Grades 4-6		3.50		3.50	-	-	-	-			
533		Grades 7-8		0.70		0.70	-	-	-	-			
534		Grades 9-12		-		-	-	-	-	-			
535		3 PY AVERAGE ADA		8.24		8.24	-	-	-	-			
536	3 PRIOR YEAR NUMBER OF FTE												
537						1.0	-	-	-	-			
538	CURRENT YEAR ADA												
539		Grades TK-3		2.71		2.71	-	-	-	-			
540		Grades 4-6		1.64		1.64	-	-	-	-			
541		Grades 7-8		3.48		3.48	-	-	-	-			
542		Grades 9-12		-		-	-	-	-	-			
543		CURRENT YEAR ADA		7.83		7.83	-	-	-	-			
544	CURRENT YEAR NUMBER OF FTE												
545						1.0	-	-	-	-			
546	NSS FUNDING CALCULATIONS												
547	Eligibility as a NSS						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
548	Type of NSS school						Eligible	Eligible	Eligible	Eligible	Eligible		
549	NSS Allowance if funded as NSS & on prior year						Elementary	Not NSS	Not NSS	Not NSS	Not NSS		
550	NSS allowance level						1	0	0	0	0		
551	NSS Allowance using PY						268,348	-	-	-	-		
552	NSS Add-on using PY						2,024	-	-	-	-		
553	Total NSS Allowance using PY						270,372	-	-	-	-		
554	NSS Allowance if funded as NSS & on 3 PY average												
555	NSS allowance level						1	-	-	-	-		
556	NSS Allowance using 3 PY average						268,348	-	-	-	-		
557	NSS Add-on using 3 PY average						2,431	-	-	-	-		
558	Total NSS Allowance using 3 PY average						270,779	-	-	-	-		
559	NSS Allowance if funded as NSS & on current year												
560	NSS allowance level						1	0	0	0	0		
561	NSS Allowance using CY						268,348	-	-	-	-		
562	NSS Add-on using CY						2,310	-	-	-	-		
563	Total NSS Allowance using CY						270,658	-	-	-	-		
564	NSS allowance level >0?						YES	NO	NO	NO	NO		
565	NSS Allowance if funded as NSS is based on						3 Yr Avg	Current Yr	Current Yr	Current Yr	Current Yr		
566	NSS Funding						270,779	-	-	-	-		
567	NSS ADA												
568	Grades TK-3						4.04	-	-	-	-		
569	Grades 4-6						3.50	-	-	-	-		
570	Grades 7-8						0.70	-	-	-	-		
571	Grades 9-12						-	-	-	-	-		
572	Total						8.24	-	-	-	-		
573	NSS allowance Level						1	-	-	-	-		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
569													

	A	B	C	D	E	F	G	H	I	J	K	L	M
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5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
570	2023-24	2023-24											
571	Funded P2 NSS ADA and NSS Allowances						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL	
572	Best funding option calculated is:						NSS	LCFF	LCFF	LCFF	LCFF		
573	Selected funding method:						NSS	Select method	Select method	Select method	Select method		
574	NSS Allowance												
575	Third Prior Year 2020-21												
576	NSS ADA												
577	Grades TK-3						7.12	-	-	-	-	7.12	
578	Grades 4-6						2.28	-	-	-	-	2.28	
579	Grades 7-8						0.79	-	-	-	-	0.79	
580	Grades 9-12						-	-	-	-	-	-	
581	P2 NSS ADA						10.19	-	-	-	-	10.19	
582	Second Prior Year 2021-22												
583	NSS ADA												
584	Grades TK-3						2.30	-	-	-	-	2.30	
585	Grades 4-6						4.95	-	-	-	-	4.95	
586	Grades 7-8						0.44	-	-	-	-	0.44	
587	Grades 9-12						-	-	-	-	-	-	
588	P2 NSS ADA						7.69	-	-	-	-	7.69	
589	Prior Year 2022-23												
590	NSS ADA												
591	Grades TK-3						2.71	-	-	-	-	2.71	
592	Grades 4-6						3.28	-	-	-	-	3.28	
593	Grades 7-8						0.87	-	-	-	-	0.87	
594	Grades 9-12						-	-	-	-	-	-	
595	P2 NSS ADA						6.86	-	-	-	-	6.86	
596	NSS Allowances						270,372	-	-	-	-	270,372	
597	Current Year 2023-24												
598	NSS ADA												
599	Grades TK-3						2.71	-	-	-	-	2.71	
600	Grades 4-6						1.64	-	-	-	-	1.64	
601	Grades 7-8						3.48	-	-	-	-	3.48	
602	Grades 9-12						-	-	-	-	-	-	
603	P2 NSS ADA						7.83	-	-	-	-	7.83	
604	NSS Allowances						270,658	-	-	-	-	270,658	
605	Funded NSS allowance Level						1	-	-	-	-		
606	NSS ADA												
607	Grades TK-3						4.04	-	-	-	-	4.04	
608	Grades 4-6						3.50	-	-	-	-	3.50	
609	Grades 7-8						0.70	-	-	-	-	0.70	
610	Grades 9-12						-	-	-	-	-	-	
611	P2 NSS ADA						8.24	-	-	-	-	8.24	
612	NSS Allowances						270,779	-	-	-	-	270,779	
613	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates	Amounts			Total	
614								Base	Grade Span	Base	Grade Span		
615	Grades TK-3						4.04	9,919	1,032	40,073	4,169	44,242	
616	Grades 4-6						3.50	10,069	-	35,242	-	35,242	
617	Grades 7-8						0.70	10,367	-	7,257	-	7,257	
618	Grades 9-12						-	12,015	312	-	-	-	
619	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						8.24			82,572	4,169	86,741	
620	Adjusted NSS Allowance (Deficited) for EPA						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
621	Funding at 12-13 levels (deficited)												
622	NSS Allowances						151,414	-	-	-	-	151,414	
623	NSS Add-on												
624	NSS Add-on per ADA						224.89	224.89	224.89	224.89	224.89		
625	Funded ADA						8.24	-	-	-	-		
626	NSS Add-on						1,853	-	-	-	-	1,853	
627	TOTAL Adjusted NSS Allowance (Deficited) for EPA											153,267	
628													
629													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
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5	grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is												
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6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
656	ADA & NSS FTE												
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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
722													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Kashia Elementary (70888) - 2023-24 Second Interim Report, LCFF Calculator Version 24.2.c												
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6	returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
7	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
723	2024-25	2024-25											
724	Funded P2 NSS ADA and NSS Allowances						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL	
725	Best funding option calculated is:						NSS	LCFF	LCFF	LCFF	LCFF		
726	Selected funding method:						NSS	Select method	Select method	Select method	Select method		
727	NSS Allowance												
728	Third Prior Year 2021-22												
729	NSS ADA												
730	Grades TK-3						2.30	-	-	-	-	2.30	
731	Grades 4-6						4.95	-	-	-	-	4.95	
732	Grades 7-8						0.44	-	-	-	-	0.44	
733	Grades 9-12						-	-	-	-	-	-	
734	P2 NSS ADA						7.69	-	-	-	-	7.69	
735	Second Prior Year 2022-23												
736	NSS ADA												
737	Grades TK-3						2.71	-	-	-	-	2.71	
738	Grades 4-6						3.28	-	-	-	-	3.28	
739	Grades 7-8						0.87	-	-	-	-	0.87	
740	Grades 9-12						-	-	-	-	-	-	
741	P2 NSS ADA						6.86	-	-	-	-	6.86	
742	Prior Year 2023-24												
743	NSS ADA												
744	Grades TK-3						2.71	-	-	-	-	2.71	
745	Grades 4-6						1.64	-	-	-	-	1.64	
746	Grades 7-8						3.48	-	-	-	-	3.48	
747	Grades 9-12						-	-	-	-	-	-	
748	P2 NSS ADA						7.83	-	-	-	-	7.83	
749	NSS Allowances						272,714	-	-	-	-	272,714	
750	Current Year 2024-25												
751	NSS ADA												
752	Grades TK-3						6.32	-	-	-	-	6.32	
753	Grades 4-6						1.64	-	-	-	-	1.64	
754	Grades 7-8						2.61	-	-	-	-	2.61	
755	Grades 9-12						-	-	-	-	-	-	
756	P2 NSS ADA						10.57	-	-	-	-	10.57	
757	NSS Allowances						273,529	-	-	-	-	273,529	
758	Funded NSS allowance Level						1	-	-	-	-		
759	NSS ADA												
760	Grades TK-3						6.32	-	-	-	-	6.32	
761	Grades 4-6						1.64	-	-	-	-	1.64	
762	Grades 7-8						2.61	-	-	-	-	2.61	
763	Grades 9-12						-	-	-	-	-	-	
764	P2 NSS ADA						10.57	-	-	-	-	10.57	
765	NSS Allowances						273,529	-	-	-	-	273,529	
766	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates		Amounts		Total	
767								Base	Grade Span	Base	Grade Span		
768	Grades TK-3						6.32	9,994	1,039	63,162	6,566	69,728	
769	Grades 4-6						1.64	10,146	-	16,639	-	16,639	
770	Grades 7-8						2.61	10,446	-	27,264	-	27,264	
771	Grades 9-12						-	12,106	315	-	-	-	
772	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						10.57			107,065	6,566	113,631	
773	Adjusted NSS Allowance (Deficited) for EPA						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
774	Funding at 12-13 levels (deficited)												
775	NSS Allowances						152,565	-	-	-	-	152,565	
776	NSS Add-on												
777	NSS Add-on per ADA						226.60	226.60	226.60	226.60	226.60		
778	Funded ADA						10.57	-	-	-	-		
779	NSS Add-on						2,395	-	-	-	-	2,395	
780	TOTAL Adjusted NSS Allowance (Deficited) for EPA											154,960	
781													
782													

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5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
783													
784	RATES 2025-26				12/13 def. rate +		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.						
785	ADA	Level / # FTE	Allowance	COLA for EPA									
786	Elementary												
787	1 - 24	1	277,769	156,730									
788	25 - 48	2	549,689	313,461									
789	49 - 72	3	821,847	470,190									
790	73 - 96	4	1,093,767	626,919									
791	High School												
792	1 - 19	1	234,081	127,216									
793	1 - 19	2	333,740	254,432									
794	1 - 19	3	741,346	565,087									
795	20 - 38	4	908,215	692,303									
796	39 - 57	5	1,075,087	819,520									
797	58 - 71	6	1,241,956	946,736									
798	72 - 86	7	1,408,827	1,073,952									
799	87 - 100	8	1,408,827	1,201,168									
800	101 - 114	9	1,742,567	1,328,384									
801	115 - 129	10	1,909,437	1,455,600									
802	130 - 143	11	2,076,308	1,582,817									
803	144 - 171	12	2,243,178	1,710,033									
804	172 - 210	13	2,685,888	1,837,250									
805	211 - 248	14	3,170,820	1,964,467									
806	249 - 286	15	3,655,758	2,091,682									
807													
808	NSS Add-on per ADA			305.35	232.79								

COLA	2.73%			
Proration Factor	0.00%			
LCFF Rates per ADA				
	Base	Gr Span	Supp	Concen
Grades TK-3	10,267	1,068	2,267	3,315
Grades 4-6	10,423	-	2,085	3,049
Grades 7-8	10,731	-	2,146	3,139
Grades 9-12	12,436	323	2,552	3,732

	A	B	C	D	E	F	G	H	I	J	K	L	M
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5	grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is												
6	returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
809	ADA & NSS FTE												
810								2025-26					
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4													
5													
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875	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												

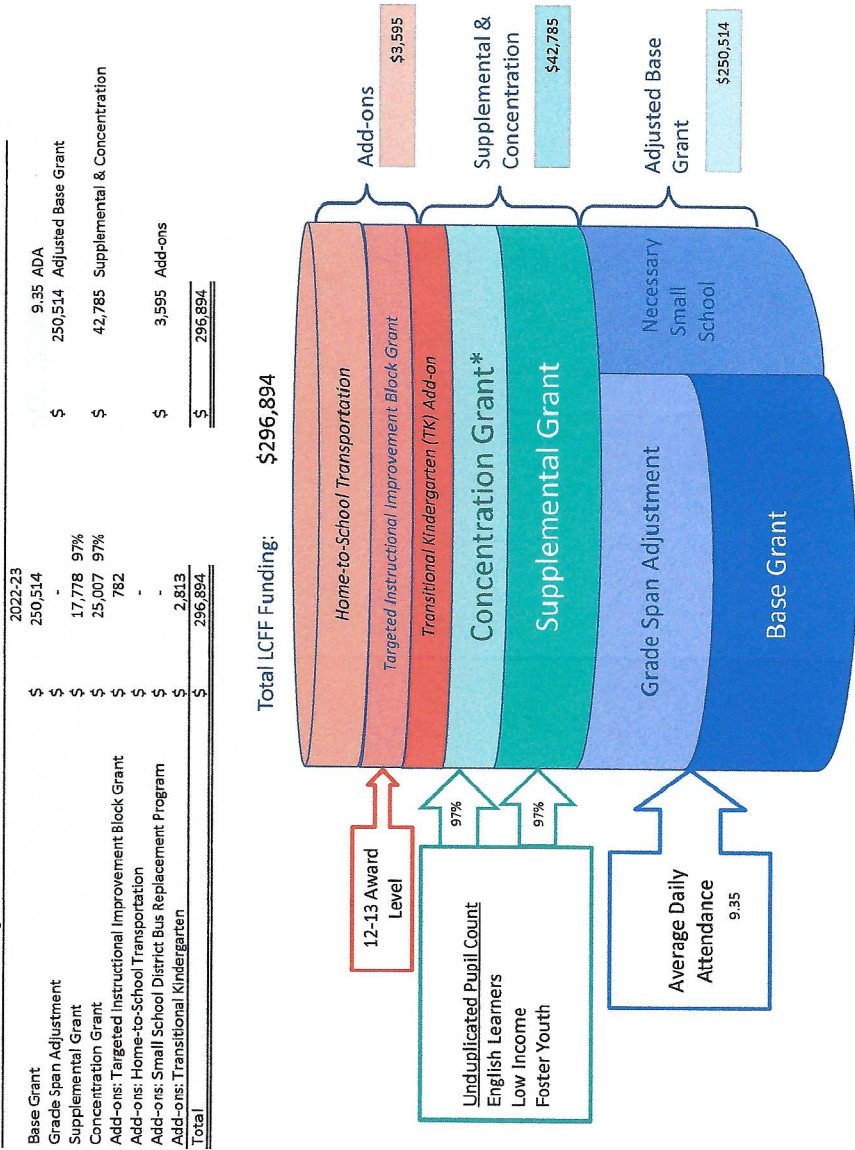
Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2022-23

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

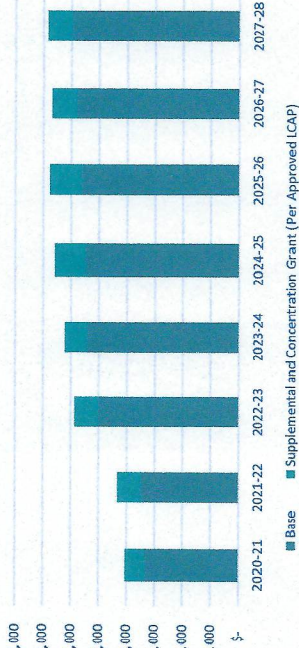


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Charts and Graphs

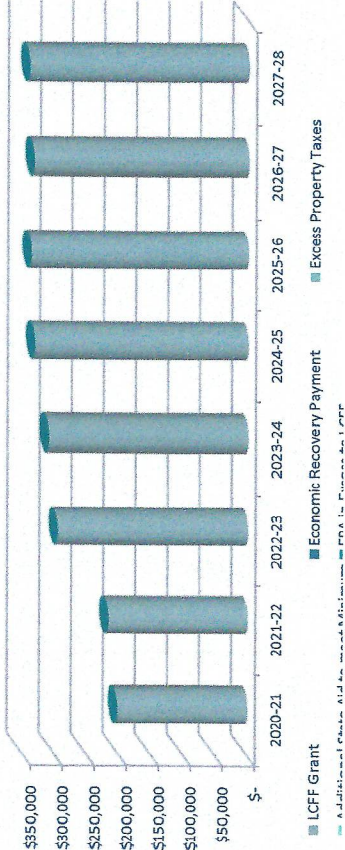
Minimum Proportionality Analysis											
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28			
Base	\$ 166,381	\$ 174,807	\$ 250,514	\$ 270,779	\$ 273,529	\$ 280,997	\$ 288,374	\$ 297,956			
Supplemental and Concentration Grant (Per Approved LCAP)	\$ 36,009	\$ 41,804	\$ 42,785	\$ 39,882	\$ 55,965	\$ 57,494	\$ 45,403	\$ 43,892			
Total	\$ 203,172	\$ 217,393	\$ 296,894	\$ 311,443	\$ 333,343	\$ 339,273	\$ 335,159	\$ 342,630			

Base vs. Supplemental/Concentration Allocation



Funding Sources											
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28			
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
LCFF Grant	\$ 203,172	\$ 217,393	\$ 296,894	\$ 311,443	\$ 333,343	\$ 339,273	\$ 335,159	\$ 342,630			
Total General Purpose Funding	\$ 203,172	\$ 217,393	\$ 296,894	\$ 311,443	\$ 333,343	\$ 339,273	\$ 335,159	\$ 342,630			

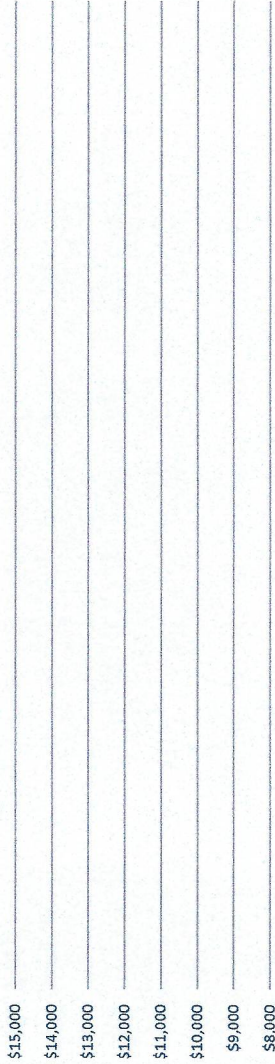
'LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental



Charts and Graphs

■ ADDITIONAL STATE AID TO MEET MINIMUM ■ EPA FYI EXCESS TO LCFF

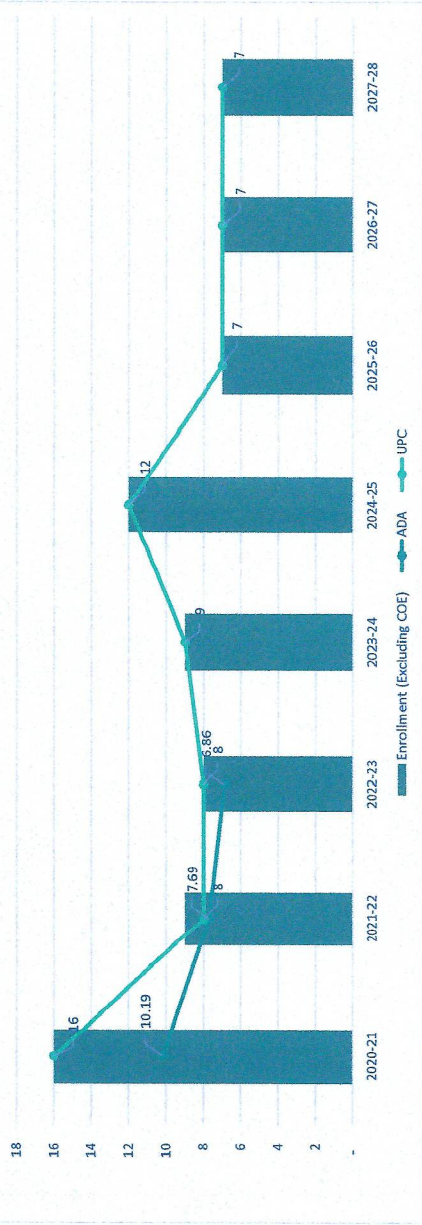
LCFF Entitlement per ADA									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Funded ADA	10.19	10.19	9.35	8.24	10.57	10.57	8.15	7.60	
LCFF Sources per ADA	\$ 19,938.37	\$ 21,333.95	\$ 31,753.37	\$ 37,796.48	\$ 31,536.74	\$ 32,097.73	\$ 41,123.80	\$ 45,082.89	
Net Change per ADA		\$ 1,395.58	\$ 10,419.41	\$ 6,043.11	\$ (6,259.74)	\$ 560.99	\$ 9,026.07	\$ 3,959.09	
Net Percent Change		7.00%	48.84%	19.03%	-16.56%	1.78%	28.12%	9.63%	
Estimated LCFF Entitlement per ADA	\$ 19,938.37	\$ 21,333.95	\$ 31,753.37	\$ 37,796.48	\$ 31,536.74	\$ 32,097.73	\$ 41,123.80	\$ 45,082.89	
Net Change per ADA		\$ 1,395.58	\$ 10,419.41	\$ 6,043.11	\$ (6,259.74)	\$ 560.99	\$ 9,026.07	\$ 3,959.09	
Net Percent Change		7.00%	48.84%	19.03%	-16.56%	1.78%	28.12%	9.63%	



LCFF Sources Per ADA LCFF Entitlement Per ADA

Student Summary									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Enrollment (Excluding COE)	16	9	8	9	12	7	7	7	7
UPC	16	8	8	9	12	7	7	7	7
ADA	10.19	7.69	6.86	7.83	10.57	6.07	6.17	5.84	5.84

Enrollment, ADA & UPC



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	311,472.00	311,594.00	182,300.86	311,443.00	(151.00)	0.0%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	40,099.90	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,900.00	2,110.00	1,013.51	2,123.00	13.00	0.6%
4) Other Local Revenue		8600-8799	10,000.00	21,550.00	42,944.84	31,540.00	9,990.00	46.4%
5) TOTAL, REVENUES			398,372.00	410,254.00	266,359.11	420,106.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,131.00	109,085.00	70,565.98	105,454.00	3,631.00	3.3%
2) Classified Salaries		2000-2999	37,500.00	54,060.00	26,776.38	54,060.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,806.00	66,084.00	33,609.75	66,009.00	75.00	0.1%
4) Books and Supplies		4000-4999	18,800.00	18,500.00	14,015.48	18,513.00	(13.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	186,199.00	142,844.00	50,930.17	142,844.00	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	3,542.00	3,542.00	3,542.00	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			323,436.00	394,115.00	199,439.76	390,422.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,936.00	16,139.00	66,919.35	29,684.00		
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	1,260.00	0.00	0.00	(1,260.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,260.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,936.00	17,399.00	66,919.35	29,684.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	624,923.30	624,924.00		624,924.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			624,923.30	624,924.00		624,924.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,923.30	624,924.00		624,924.00		
2) Ending Balance, June 30 (E + F1e)			699,859.30	642,323.00		654,608.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	76,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	623,859.30	562,323.00		574,608.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	156,962.00	157,069.00	89,796.00	156,936.00	(133.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	30,449.00	22,061.00	13,377.00	22,043.00	(18.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	2,698.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500.00	607.00	295.86	607.00	0.00	0.0%
Timber Yield Tax		8022	500.00	345.00	372.58	345.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,337.00	123,954.00	69,937.54	123,954.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500.00	3,832.00	4,037.54	3,832.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	67.00	0.00	67.00	0.00	0.0%
Supplemental Taxes		8044	2,000.00	2,248.00	880.34	2,248.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,224.00	1,411.00	906.00	1,411.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			311,472.00	311,594.00	182,300.86	311,443.00	(151.00)	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	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			311,472.00	311,594.00	182,300.86	311,443.00	(151.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	75,000.00	75,000.00	40,099.90	75,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			75,000.00	75,000.00	40,099.90	75,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	300.00	300.00	258.00	300.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,600.00	1,300.00	473.51	1,313.00	13.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	510.00	282.00	510.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,900.00	2,110.00	1,013.51	2,123.00	13.00	0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	8,478.00	18,467.84	18,468.00	9,990.00	117.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,000.00	13,072.00	24,477.00	13,072.00	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			10,000.00	21,550.00	42,944.84	31,540.00	9,990.00	46.4%
TOTAL, REVENUES			398,372.00	410,254.00	266,359.11	420,106.00	9,852.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,131.00	58,541.00	41,081.98	54,910.00	3,631.00	6.2%
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	50,544.00	29,484.00	50,544.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,131.00	109,085.00	70,565.98	105,454.00	3,631.00	3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	46,560.00	25,396.38	46,560.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,000.00	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	7,500.00	7,500.00	1,380.00	7,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,500.00	54,060.00	26,776.38	54,060.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,988.00	15,999.00	8,569.92	15,999.00	0.00	0.0%
PERS		3201-3202	26.00	15,224.00	6,775.74	15,224.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,877.00	6,261.00	3,126.44	6,145.00	116.00	1.9%
Health and Welfare Benefits		3401-3402	12,500.00	26,475.00	13,993.84	26,475.00	0.00	0.0%
Unemployment Insurance		3501-3502	477.00	83.00	41.49	92.00	(9.00)	-10.8%
Workers' Compensation		3601-3602	1,938.00	2,042.00	1,102.32	2,074.00	(32.00)	-1.6%
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%

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

49 70888 0000000
Form 011
E82B7G5W2C(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			31,806.00	66,084.00	33,609.75	66,009.00	75.00	0.1%
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	18,300.00	18,000.00	11,281.49	18,013.00	(13.00)	-0.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	500.00	500.00	2,733.99	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,800.00	18,500.00	14,015.48	18,513.00	(13.00)	-0.1%
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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	573.00	600.00	0.00	0.0%
Insurance	5400-5450		3,794.00	3,794.00	0.00	3,794.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,300.00	15,800.00	5,114.90	15,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	2,500.00	400.00	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	162,405.00	115,050.00	42,666.81	113,050.00	2,000.00	1.7%
Communications		5900	2,600.00	3,600.00	2,175.46	5,600.00	(2,000.00)	-55.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,199.00	142,844.00	50,930.17	142,844.00	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)								
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	3,542.00	3,542.00	3,542.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,542.00	3,542.00	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			323,436.00	394,115.00	199,439.76	390,422.00	3,693.00	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	1,260.00	0.00	0.00	(1,260.00)	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	1,260.00	0.00	0.00	(1,260.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,260.00	0.00	0.00	(1,260.00)	-100.0%

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	5,044.00	5,044.00	0.00	5,044.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,244.00	29,451.00	(21,523.00)	29,044.00	(407.00)	-1.4%
3) Other State Revenue		8300-8599	22,900.00	66,599.00	38,801.71	66,534.00	(65.00)	-0.1%
4) Other Local Revenue		8600-8799	110,100.00	110,171.00	60,666.00	110,171.00	0.00	0.0%
5) TOTAL, REVENUES			167,288.00	211,265.00	77,944.71	210,793.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,044.00	25,044.00	3,786.62	28,831.00	(3,787.00)	-15.1%
2) Classified Salaries		2000-2999	28,000.00	49,560.00	25,396.38	49,560.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,441.00	31,460.00	15,067.02	31,460.00	0.00	0.0%
4) Books and Supplies		4000-4999	900.00	5,577.00	636.68	1,889.00	3,688.00	66.1%
5) Services and Other Operating Expenditures		5000-5999	59,903.00	89,956.00	14,312.10	91,184.00	(1,228.00)	-1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			167,288.00	201,597.00	59,198.80	202,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	9,668.00	18,745.91	7,869.00		
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	(1,260.00)	(5,940.00)	0.00	1,260.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,260.00)	(5,940.00)	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	8,408.00	12,805.91	7,869.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	511,042.39	511,044.00		511,044.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			511,042.39	511,044.00		511,044.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			511,042.39	511,044.00		511,044.00		
2) Ending Balance, June 30 (E + F1e)			511,042.39	519,452.00		518,913.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	511,042.39	519,452.00		518,913.00		
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		
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	5,044.00	5,044.00	0.00	5,044.00	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			5,044.00	5,044.00	0.00	5,044.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,044.00	5,044.00	(11,839.00)	5,044.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(1,264.00)	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	200.00	407.00	0.00	0.00	(407.00)	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,000.00	24,000.00	(8,420.00)	24,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,244.00	29,451.00	(21,523.00)	29,044.00	(407.00)	-1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	400.00	517.00	112.35	616.00	99.00	19.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,500.00	66,082.00	38,689.36	65,918.00	(164.00)	-0.2%
TOTAL, OTHER STATE REVENUE			22,900.00	66,599.00	38,801.71	66,534.00	(65.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	(12,739.00)	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	71.00	71.00	71.00	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	110,100.00	110,100.00	73,334.00	110,100.00	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			110,100.00	110,171.00	60,666.00	110,171.00	0.00	0.0%
TOTAL, REVENUES			167,288.00	211,265.00	77,944.71	210,793.00	(472.00)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	53,044.00	25,044.00	3,786.62	28,831.00	(3,787.00)	-15.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,044.00	25,044.00	3,786.62	28,831.00	(3,787.00)	-15.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,000.00	46,560.00	25,396.38	46,560.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,000.00	49,560.00	25,396.38	49,560.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,500.00	3,267.00	0.00	3,267.00	0.00	0.0%
PERS		3201-3202	6,450.00	12,422.00	6,775.74	12,422.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,578.00	3,792.00	1,942.80	3,792.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,500.00	11,383.00	6,058.92	11,383.00	0.00	0.0%
Unemployment Insurance		3501-3502	290.00	38.00	12.72	38.00	0.00	0.0%
Workers' Compensation		3601-3602	1,123.00	558.00	276.84	558.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			25,441.00	31,460.00	15,067.02	31,460.00	0.00	0.0%
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	900.00	5,577.00	636.68	1,889.00	3,688.00	66.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			900.00	5,577.00	636.68	1,889.00	3,688.00	66.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,200.00	10,407.00	14,312.10	15,000.00	(4,593.00)	-44.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,703.00	79,549.00	0.00	76,184.00	3,365.00	4.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,903.00	89,956.00	14,312.10	91,184.00	(1,228.00)	-1.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			167,288.00	201,597.00	59,198.80	202,924.00	(1,327.00)	-0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(1,260.00)	(5,940.00)	0.00	1,260.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(1,260.00)	(5,940.00)	0.00	1,260.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,260.00)	(5,940.00)	0.00	(1,260.00)	100.0%

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

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Form 011
E82B7G5W2C(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	316,516.00	316,638.00	182,300.86	316,487.00	(151.00)	0.0%
2) Federal Revenue		8100-8299	104,244.00	104,451.00	18,576.90	104,044.00	(407.00)	-0.4%
3) Other State Revenue		8300-8599	24,800.00	68,709.00	39,815.22	68,657.00	(52.00)	-0.1%
4) Other Local Revenue		8600-8799	120,100.00	131,721.00	103,610.84	141,711.00	9,990.00	7.6%
5) TOTAL, REVENUES			565,660.00	621,519.00	344,303.82	630,899.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	102,175.00	134,129.00	74,352.60	134,285.00	(156.00)	-0.1%
2) Classified Salaries		2000-2999	65,500.00	103,620.00	52,172.76	103,620.00	0.00	0.0%
3) Employee Benefits		3000-3999	57,247.00	97,544.00	48,676.77	97,469.00	75.00	0.1%
4) Books and Supplies		4000-4999	19,700.00	24,077.00	14,652.16	20,402.00	3,675.00	15.3%
5) Services and Other Operating Expenditures		5000-5999	246,102.00	232,800.00	65,242.27	234,028.00	(1,228.00)	-0.5%
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	3,542.00	3,542.00	3,542.00	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			490,724.00	595,712.00	258,638.56	593,346.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,936.00	25,807.00	85,665.26	37,553.00		
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	(5,940.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(5,940.00)	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,936.00	25,807.00	79,725.26	37,553.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,135,965.69	1,135,968.00		1,135,968.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,135,965.69	1,135,968.00		1,135,968.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,135,965.69	1,135,968.00		1,135,968.00		
2) Ending Balance, June 30 (E + F1e)			1,210,901.69	1,161,775.00		1,173,521.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	511,042.39	519,452.00		518,913.00		
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	76,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	623,859.30	562,323.00		574,608.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	156,962.00	157,069.00	89,796.00	156,936.00	(133.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	30,449.00	22,061.00	13,377.00	22,043.00	(18.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	2,698.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500.00	607.00	295.86	607.00	0.00	0.0%
Timber Yield Tax		8022	500.00	345.00	372.58	345.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,337.00	123,954.00	69,937.54	123,954.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500.00	3,832.00	4,037.54	3,832.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	67.00	0.00	67.00	0.00	0.0%
Supplemental Taxes		8044	2,000.00	2,248.00	880.34	2,248.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,224.00	1,411.00	906.00	1,411.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			311,472.00	311,594.00	182,300.86	311,443.00	(151.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	5,044.00	5,044.00	0.00	5,044.00	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			316,516.00	316,638.00	182,300.86	316,487.00	(151.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	75,000.00	75,000.00	40,099.90	75,000.00	0.00	0.0%
Special Education Entitlement		8181	5,044.00	5,044.00	(11,839.00)	5,044.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(1,264.00)	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	200.00	407.00	0.00	0.00	(407.00)	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,000.00	24,000.00	(8,420.00)	24,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,244.00	104,451.00	18,576.90	104,044.00	(407.00)	-0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	300.00	300.00	258.00	300.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,000.00	1,817.00	585.86	1,929.00	112.00	6.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,500.00	66,592.00	38,971.36	66,428.00	(164.00)	-0.2%
TOTAL, OTHER STATE REVENUE			24,800.00	68,709.00	39,815.22	68,657.00	(52.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	8,478.00	18,467.84	18,468.00	9,990.00	117.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	(12,739.00)	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,000.00	13,143.00	24,548.00	13,143.00	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	110,100.00	110,100.00	73,334.00	110,100.00	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			120,100.00	131,721.00	103,610.84	141,711.00	9,990.00	7.6%
TOTAL, REVENUES			565,660.00	621,519.00	344,303.82	630,899.00	9,380.00	1.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	102,175.00	83,585.00	44,868.60	83,741.00	(156.00)	-0.2%
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	50,544.00	29,484.00	50,544.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,175.00	134,129.00	74,352.60	134,285.00	(156.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,000.00	93,120.00	50,792.76	93,120.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,000.00	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	10,500.00	10,500.00	1,380.00	10,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,500.00	103,620.00	52,172.76	103,620.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,488.00	19,266.00	8,569.92	19,266.00	0.00	0.0%
PERS		3201-3202	6,476.00	27,646.00	13,551.48	27,646.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,455.00	10,053.00	5,069.24	9,937.00	116.00	1.2%
Health and Welfare Benefits		3401-3402	20,000.00	37,858.00	20,052.76	37,858.00	0.00	0.0%
Unemployment Insurance		3501-3502	767.00	121.00	54.21	130.00	(9.00)	-7.4%
Workers' Compensation		3601-3602	3,061.00	2,600.00	1,379.16	2,632.00	(32.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			57,247.00	97,544.00	48,676.77	97,469.00	75.00	0.1%
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	19,200.00	23,577.00	11,918.17	19,902.00	3,675.00	15.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	500.00	500.00	2,733.99	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,700.00	24,077.00	14,652.16	20,402.00	3,675.00	15.3%
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	11,700.00	11,907.00	14,312.10	16,500.00	(4,593.00)	-38.6%
Dues and Memberships		5300	600.00	600.00	573.00	600.00	0.00	0.0%
Insurance		5400-5450	3,794.00	3,794.00	0.00	3,794.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,300.00	15,800.00	5,114.90	15,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	2,500.00	400.00	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	212,108.00	194,599.00	42,666.81	189,234.00	5,365.00	2.8%
Communications		5900	2,600.00	3,600.00	2,175.46	5,600.00	(2,000.00)	-55.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,102.00	232,800.00	65,242.27	234,028.00	(1,228.00)	-0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	3,542.00	3,542.00	3,542.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,542.00	3,542.00	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			490,724.00	595,712.00	258,638.56	593,346.00	2,366.00	0.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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								

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

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Form 011
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	(5,940.00)	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(5,940.00)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(5,940.00)	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	28,372.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	3,790.00
6547	Special Education Early Intervention Preschool Grant	12,332.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,481.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,511.00
7425	Expanded Learning Opportunities (ELO) Grant	1,587.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,411.00
7435	Learning Recovery Emergency Block Grant	15,358.00
9010	Other Restricted Local	71.00
Total, Restricted Balance		518,913.00

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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	7.00	14.13	14.00	7.00	100.0%
5) TOTAL, REVENUES			0.00	7.00	14.13	14.00		
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	7.00	14.13	14.00		
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	7.00	14.13	14.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	936.74	937.00		937.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936.74	937.00		937.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936.74	937.00		937.00		
2) Ending Balance, June 30 (E + F1e)			936.74	944.00		951.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	936.74	944.00		951.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	7.00	14.13	14.00	7.00	100.0%
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	7.00	14.13	14.00	7.00	100.0%
TOTAL, REVENUES			0.00	7.00	14.13	14.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			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%
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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	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)	6.86	8.29	7.83	7.83	(.46)	-6.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6.86	8.29	7.83	7.83	(.46)	-6.0%
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)	6.86	8.29	7.83	7.83	(.46)	-6.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		10,339.00	33,457.00	43,678.00	39,240.00	40,732.00	41,416.00	49,771.00	66,677.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299			43,595.00					(43,595.00)	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	43,595.00	0.00	0.00	0.00	0.00	(43,595.00)	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610		15,025.00	17,474.00	(3,428.00)	(123.00)	3,256.00	(6,289.00)	(28,948.00)	
Current Loans	9640									
Unearned Revenues	9650			4,478.00			2,581.00		(7,059.00)	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	15,025.00	21,952.00	(3,428.00)	2,458.00	3,256.00	(6,289.00)	(36,007.00)	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(15,025.00)	21,643.00	3,428.00	(2,458.00)	(3,256.00)	6,289.00	(7,588.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(4,932.00)	(29,429.00)	2,390.00	46,400.00	(269.00)	69,197.00	(593.00)	18,556.00
F. ENDING CASH (A + E)			1,244,622.00	1,215,193.00	1,217,583.00	1,263,983.00	1,263,714.00	1,332,911.00	1,332,318.00	1,350,874.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	1,350,874.00	1,318,194.00	1,319,771.00	1,287,521.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,859.00	11,847.00	11,847.00	16,010.00	2,698.00		178,979.00	178,979.00
Property Taxes	8020-8079	85.00	45,071.00	3,185.00	7,583.00			132,464.00	132,464.00
Miscellaneous Funds	8080-8099			5,044.00				5,044.00	5,044.00
Federal Revenue	8100-8299				31,238.00	18,404.00		104,044.00	104,044.00
Other State Revenue	8300-8599	6,489.00		10,222.00	7,968.00	4,163.00		68,657.00	68,657.00
Other Local Revenue	8600-8799	1,273.00	3,407.00	1,273.00	636.00	0.00		141,711.00	141,711.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		26,706.00	60,325.00	31,571.00	63,435.00	25,265.00	0.00	630,899.00	630,899.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,690.00	11,690.00	11,690.00	13,173.00	0.00		134,285.00	134,285.00
Classified Salaries	2000-2999	9,455.00	9,455.00	9,455.00	13,630.00			103,620.00	103,620.00
Employee Benefits	3000-3999	8,835.00	8,835.00	8,835.00	10,188.00		3,267.00	97,469.00	97,469.00
Books and Supplies	4000-4999	1,004.00	1,224.00	200.00	1,131.00	0.00		20,402.00	20,402.00
Services	5000-5999	28,402.00	27,544.00	33,641.00	27,936.00	16,756.00		234,028.00	234,028.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							3,542.00	3,542.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		59,386.00	58,748.00	63,821.00	66,058.00	16,756.00	3,287.00	593,346.00	593,346.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL									
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					8,792.00		5,759.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	8,792.00	0.00	5,759.00	
SUBTOTAL									
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	(8,792.00)	0.00	(5,759.00)	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		(32,680.00)	1,577.00	(32,250.00)	(2,623.00)	(293.00)	(3,287.00)	31,794.00	37,553.00
F. ENDING CASH (A + E)		1,318,194.00	1,319,771.00	1,287,521.00	1,284,898.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,281,348.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	593,346.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,044.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				564,302.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				7.83
B. Expenditures per ADA (Line I.E divided by Line II.A)				72,069.22
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	495,936.15	72,083.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	495,936.15	72,083.74
B. Required effort (Line A.2 times 90%)	446,342.54	64,875.37
C. Current year expenditures (Line I.E and Line II.B)	564,302.00	72,069.22
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV -
Detail of
Adjustments
to Base
Expenditures
(used in
Section III,
Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

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

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

335,374.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

0.00

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

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

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

24,000.00

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

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

4,500.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	28,500.00
9. Carry-Forward Adjustment (Part IV, Line F)	12,185.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	40,685.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	382,928.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,794.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,075.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	56,707.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	72,800.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	560,804.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.08%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.25%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	28,500.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	846.47
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.06%) times Part III, Line B19); zero if negative	12,185.87
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	12,185.87
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	12,185.87

Approved indirect
cost rate: 3.06%
Highest rate used
in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Second Interim
2023-24 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved
indirect
cost rate: 3.06%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	311,443.00	7.03%	333,343.00	1.78%	339,273.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	2,123.00	0.00%	2,123.00	0.00%	2,123.00
4. Other Local Revenues	8600-8799	31,540.00	(68.29%)	10,000.00	0.00%	10,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		420,106.00	.09%	420,466.00	1.41%	426,396.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,454.00		107,563.00
b. Step & Column Adjustment				2,109.00		2,151.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,454.00	2.00%	107,563.00	2.00%	109,714.00
2. Classified Salaries						
a. Base Salaries				54,060.00		55,141.00
b. Step & Column Adjustment				1,081.00		1,103.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,060.00	2.00%	55,141.00	2.00%	56,244.00
3. Employee Benefits	3000-3999	66,009.00	7.82%	71,174.00	3.72%	73,825.00
4. Books and Supplies	4000-4999	18,513.00	2.83%	19,037.00	2.70%	19,551.00
5. Services and Other Operating Expenditures	5000-5999	142,844.00	2.83%	146,886.00	2.70%	150,852.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	3.02%	3,649.00	2.71%	3,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		390,422.00	3.34%	403,450.00	2.60%	413,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		29,684.00		17,016.00		12,462.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		624,924.00		654,608.00		671,624.00
2. Ending Fund Balance (Sum lines C and D1)		654,608.00		671,624.00		684,086.00
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				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00

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)
2. Unassigned/Unappropriated	9790	574,608.00		591,624.00		604,086.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		654,608.00		671,624.00		684,086.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	574,608.00		591,624.00		604,086.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		654,608.00		671,624.00		684,086.00
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.						
See full 2023-24 Second Interim Report for assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,044.00	0.00%	5,044.00	0.00%	5,044.00
2. Federal Revenues	8100-8299	29,044.00	0.00%	29,044.00	0.00%	29,044.00
3. Other State Revenues	8300-8599	66,534.00	(6.91%)	61,935.00	0.00%	61,935.00
4. Other Local Revenues	8600-8799	110,171.00	(.79%)	109,296.00	0.00%	109,296.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		210,793.00	(2.60%)	205,319.00	0.00%	205,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,831.00		29,408.00
b. Step & Column Adjustment				577.00		588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,831.00	2.00%	29,408.00	2.00%	29,996.00
2. Classified Salaries						
a. Base Salaries				49,560.00		50,551.00
b. Step & Column Adjustment				991.00		1,011.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,560.00	2.00%	50,551.00	2.00%	51,562.00
3. Employee Benefits	3000-3999	31,460.00	27.24%	40,029.00	3.63%	41,484.00
4. Books and Supplies	4000-4999	1,889.00	1,091.53%	22,508.00	2.70%	23,116.00
5. Services and Other Operating Expenditures	5000-5999	91,184.00	2.83%	93,765.00	2.70%	96,296.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		202,924.00	16.43%	236,261.00	2.62%	242,454.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,869.00		(30,942.00)		(37,135.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		511,044.00		518,913.00		487,971.00
2. Ending Fund Balance (Sum lines C and D1)		518,913.00		487,971.00		450,836.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	518,913.00		487,971.00		450,836.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		518,913.00		487,971.00		450,836.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
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.						
See full 2023-24 Second Interim Report for assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	316,487.00	6.92%	338,387.00	1.75%	344,317.00
2. Federal Revenues	8100-8299	104,044.00	0.00%	104,044.00	0.00%	104,044.00
3. Other State Revenues	8300-8599	68,657.00	(6.70%)	64,058.00	0.00%	64,058.00
4. Other Local Revenues	8600-8799	141,711.00	(15.82%)	119,296.00	0.00%	119,296.00
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)		630,899.00	(.81%)	625,785.00	.95%	631,715.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,285.00		136,971.00
b. Step & Column Adjustment				2,686.00		2,739.00
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	134,285.00	2.00%	136,971.00	2.00%	139,710.00
2. Classified Salaries						
a. Base Salaries				103,620.00		105,692.00
b. Step & Column Adjustment				2,072.00		2,114.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	103,620.00	2.00%	105,692.00	2.00%	107,806.00
3. Employee Benefits	3000-3999	97,469.00	14.09%	111,203.00	3.69%	115,309.00
4. Books and Supplies	4000-4999	20,402.00	103.63%	41,545.00	2.70%	42,667.00
5. Services and Other Operating Expenditures	5000-5999	234,028.00	2.83%	240,651.00	2.70%	247,148.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	3.02%	3,649.00	2.71%	3,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		593,346.00	7.81%	639,711.00	2.61%	656,388.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		37,553.00		(13,926.00)		(24,673.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,135,968.00		1,173,521.00		1,159,595.00
2. Ending Fund Balance (Sum lines C and D1)		1,173,521.00		1,159,595.00		1,134,922.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	518,913.00		487,971.00		450,836.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
2. Unassigned/Unappropriated	9790	574,608.00		591,624.00		604,086.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,173,521.00		1,159,595.00		1,134,922.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	574,608.00		591,624.00		604,086.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		654,608.00		671,624.00		684,086.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		110.32%		104.99%		104.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7.83		10.57		6.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		593,346.00		639,711.00		656,388.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		593,346.00		639,711.00		656,388.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		29,667.30		31,985.55		32,819.40
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		80,000.00		80,000.00		80,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	8.29	7.83		
Charter School	0.00	0.00		
Total ADA	8.29	7.83	(5.5%)	Not Met
1st Subsequent Year (2024-25)				
District Regular	6.90	10.57		
Charter School				
Total ADA	6.90	10.57	53.2%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	6.33	6.07		
Charter School				
Total ADA	6.33	6.07	(4.1%)	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Projected ADA is based on current enrollment and attendance projections resulting from a cohort analysis and local demographic information, e.g. anticipated new enrollment in 2024-25.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	8.00	9.00		
	Charter School				
	Total Enrollment	8.00	9.00	12.5%	Not Met
1st Subsequent Year (2024-25)	District Regular	8.00	12.00		
	Charter School				
	Total Enrollment	8.00	12.00	50.0%	Not Met
2nd Subsequent Year (2025-26)	District Regular	8.00	7.00		
	Charter School				
	Total Enrollment	8.00	7.00	(12.5%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment data for 2023-24 is based upon certified CalPADS information. Projections for the two subsequent years are based on a cohort analysis and local demographic information, e.g. anticipated new enrollment in 2024-25.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10	16	
Charter School			
Total ADA/Enrollment	10	16	62.5%
Second Prior Year (2021-22)			
District Regular	8	9	
Charter School			
Total ADA/Enrollment	8	9	88.9%
First Prior Year (2022-23)			
District Regular	7		
Charter School			
Total ADA/Enrollment	7	0	0.0%
Historical Average Ratio:			50.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			51.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	8	9		
Charter School	0			
Total ADA/Enrollment	8	9	88.9%	Not Met
1st Subsequent Year (2024-25)				
District Regular	11	12		
Charter School				
Total ADA/Enrollment	11	12	91.7%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	6	7		
Charter School				
Total ADA/Enrollment	6	7	85.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The enrollment cell for the first prior year (2022-23) in item #3A above did not populate, which resulted in an erroneous historical average ratio. Current projected P-2 ADA to enrollment is based upon an analysis of the two prior years' P2-ADA and enrollment data.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	311,594.00	311,443.00	0.0%	Met
1st Subsequent Year (2024-25)	318,488.00	333,343.00	4.7%	Not Met
2nd Subsequent Year (2025-26)	325,616.00	339,273.00	4.2%	Not Met

4B. Comparison of District 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue projections are based upon the revised LCFF calculator included in the 2023-24 Second Interim documents. The LCFF calculator includes the most recent COLA projections, and enrollment/ADA information.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	86,868.32	248,425.06	35.0%
Second Prior Year (2021-22)	42,349.62	225,350.19	18.8%
First Prior Year (2022-23)	87,953.50	333,790.27	26.3%
	Historical Average Ratio:		26.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	21.7% to 31.7%	21.7% to 31.7%	21.7% to 31.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	225,523.00	390,422.00	57.8%	Not Met
1st Subsequent Year (2024-25)	233,878.00	403,450.00	58.0%	Not Met
2nd Subsequent Year (2025-26)	239,783.00	413,934.00	57.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Employed staff has increased in 2023-24 compared with prior year, with an added para educator and a Principal-Superintendent.

6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

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

Current Year (2023-24)	104,451.00	104,044.00	-.4%	No
1st Subsequent Year (2024-25)	104,451.00	104,044.00	-.4%	No
2nd Subsequent Year (2025-26)	104,451.00	104,044.00	-.4%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	68,709.00	68,657.00	-.1%	No
1st Subsequent Year (2024-25)	64,126.00	64,058.00	-.1%	No
2nd Subsequent Year (2025-26)	64,126.00	64,058.00	-.1%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	131,721.00	141,711.00	7.6%	Yes
1st Subsequent Year (2024-25)	120,000.00	119,296.00	-.6%	No
2nd Subsequent Year (2025-26)	120,000.00	119,296.00	-.6%	No

Explanation:

(required if Yes)

Interest received was approximately \$10,000 more than at 2023-24 First Interim.

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

Current Year (2023-24)	24,077.00	20,402.00	-15.3%	Yes
1st Subsequent Year (2024-25)	20,196.00	41,545.00	105.7%	Yes
2nd Subsequent Year (2025-26)	1,668.00	42,667.00	2,458.0%	Yes

Explanation:

(required if Yes)

The budget for books and supplies has been adjusted in 2023-24 to reflect current-year spending plans. The budget is increased in the two subsequent years to spend restricted resources based on expenditure deadlines and allowable uses.

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

Current Year (2023-24)	232,800.00	234,028.00	.5%	No
1st Subsequent Year (2024-25)	237,128.00	240,651.00	1.5%	No
2nd Subsequent Year (2025-26)	243,389.00	247,148.00	1.5%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	304,881.00	314,412.00	3.1%	Met
1st Subsequent Year (2024-25)	288,577.00	287,398.00	~.4%	Met
2nd Subsequent Year (2025-26)	288,577.00	287,398.00	~.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	256,877.00	254,430.00	-1.0%	Met
1st Subsequent Year (2024-25)	257,324.00	282,196.00	9.7%	Not Met
2nd Subsequent Year (2025-26)	245,057.00	289,815.00	18.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	

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

Explanation: Books and Supplies (linked from 6A if NOT met)	The budget for books and supplies has been adjusted in 2023-24 to reflect current-year spending plans. The budget is increased in the two subsequent years to spend restricted resources based on expenditure deadlines and allowable uses.
Explanation: Services and Other Exps (linked from 6A if NOT met)	

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	14,496.72	0.00	Not Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	110.3%	105.0%	104.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	36.8%	35.0%	34.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted		
	Unrestricted Fund Balance	Expenditures	Deficit Spending Level	
	(Form 011, Section E)	and Other Financing Uses	(If Net Change in	
	(Form MYPI, Line C)	(Form 011, Objects 1000-7999)	Unrestricted Fund	
	(Form MYPI, Line B11)	Balance is negative, else N/A)		
Current Year (2023-24)	29,684.00	390,422.00	N/A	Met
1st Subsequent Year (2024-25)	17,016.00	403,450.00	N/A	Met
2nd Subsequent Year (2025-26)	12,462.00	413,934.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	1,173,521.00	Met
1st Subsequent Year (2024-25)	1,159,595.00	Met
2nd Subsequent Year (2025-26)	1,134,922.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	1,284,898.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7.83	10.57	6.07
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	593,346.00	639,711.00	656,388.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	593,346.00	639,711.00	656,388.00

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

5%	5%	5%
29,667.30	31,985.55	32,819.40
80,000.00	80,000.00	80,000.00
80,000.00	80,000.00	80,000.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4)

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYPI, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYPI, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYPI, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYPI, Line E2c)
8. District's Available Reserve Amount
(Lines C1 thru C7)
9. District's Available Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Status:

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		
80,000.00	80,000.00	80,000.00
574,608.00	591,624.00	604,086.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
654,608.00	671,624.00	684,086.00
110.32%	104.99%	104.22%
80,000.00	80,000.00	80,000.00
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	1,260.00	0.00	-100.0%	1,260.00	Met
1st Subsequent Year (2024-25)	(1,260.00)	0.00	-100.0%	(1,260.00)	Met
2nd Subsequent Year (2025-26)	(1,260.00)	0.00	-100.0%	(1,260.00)	Met
1b. Transfers In, General 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, General 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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

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

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

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

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

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

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

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

0.00	0.00

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

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

- d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

First Interim

(Form 01CSI, Item S7B)

Second Interim

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim

(Form 01CSI, Item S7B)

Second Interim

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	1.0	1.0	1.0	1.0

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1.0	2.0	2.0	2.0

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

No		

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

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)

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	0.0	1.0	1.0	1.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

Negotiations Not Settled

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

Current Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

Yes	Yes	Yes

Management/Supervisor/Confidential

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 and column over prior year

Current Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

2. Total cost of other benefits

Current Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

Yes	Yes	Yes

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? 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 A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Kashia Elementary

Sonoma County

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

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

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

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

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

Kashia Elementary

Sonoma County

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

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

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

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

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

Kashia Elementary

Sonoma County

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

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

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

Kashia Elementary

Sonoma County

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

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

GENERAL LEDGER CHECKS

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) do not net to zero by fund. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	VALUE
01-6500-0-5001-0000-8980	(\$5,940.00)
Net Fund 01	(\$5,940.00)

Explanation: This contribution was added in error and removed in the budget in February, 2024.