

CHULA VISTA ELEMENTARY SCHOOL DISTRICT

GOVERNING BOARD AGENDA ITEM

Prepared by: Business Services and Support

ITEM TITLE:

- (1) Approve Revisions to Fiscal Year 2023-24 Budget;
- (2) Approve First Interim Financial Report as of October 31, 2023; and
- (3) Certify District's Financial Status for Fiscal Year 2023-24

 X **Action**

 Information

BACKGROUND INFORMATION:

On June 14, 2023, the District adopted its 2023-24 Budget based on the Governor's 2023-24 May Revise. On June 27, 2023, Governor Newsom signed the 2023-24 State Budget Bill (Senate Bill 101), and on July 10, 2023, Governor Newsom signed the 2023-24 "budget junior bill" (Assembly Bill 102) that included the following major Education Budget changes.

- Local Control Funding Formula (LCFF) - \$3.6 billion was approved to fund a 8.22 percent cost-of-living (COLA) adjustment to the 2023-24 LCFF funding for school districts and charter schools. The Governor also approved \$300 million for the creation of the "LCFF Equity Multiplier" for Local Educational Agencies (LEAs) with school sites that have prior-year non-stability. The California Department of Education (CDE) has not released Local Educational Agency (LEA) non-stability data used to calculate the LCFF Equity Multiplier. The LCFF Equity Multiplier is currently not included in the District's LCFF calculation.
- Arts, Music, and Instructional Materials Discretionary Block Grant – A reduction of \$3.4 billion or 5.6% to the 2022-23 one-time funds.
- Learning Recovery Emergency Block Grant – A reduction of \$1.6 billion or 14.4% to the 2022-23 one-time funds.
- Transitional Kindergarten (TK) - Requires TK classrooms to maintain a ratio of 1 adult to 10 students in 2025-26 with the intent to provide funding to pay for the costs associated with lower classroom ratios.

- State Required Reserve Cap – The State reserve requirement cap remains at 10% for the 2023-24 fiscal year.

The District's 2023-24 First Interim Budget is based on the 2023-24 State Budget Bill. Following are the major changes included in the First Interim Budget since the Adopted Budget:

- Local Control Funding Formula (LCFF).
 - 2023-24 Unduplicated Pupil Percentage (UPP) estimated at 58.91%, an increase from the estimated 56.80% rate at 2023-24 Adopted Budget. The increase in the UPP rate is attributable to the increase in eligible unduplicated students at each school site. The increase in UPP increases the amount of funding received for the Supplemental and Concentration grants of LCFF.
 - TK Add-On funding increased based on actual TK enrollment numbers.
- The Routine Restricted Maintenance Account (RRMA) contribution is projected to increase by about \$1 million due to the projected increase in expenditures of \$26.6 million due to the Expanded Learning Opportunities Program (ELOP). ELOP is ongoing funding, and the increase in RRMA contribution has also been updated for the 2024-25 and 2025-26 multiyear projections.
- Revenues and expenditure projections are updated and projected through the remainder of the 2023-24 fiscal year and on the 2024-25 and 2025-26 multi-year projections.
- Updated July 1, 2023, beginning fund balances and final 2022-23 carryovers into the 2023-24 fiscal year based on the 2022-23 unaudited fiscal year report.
- COVID-19 Federal and State relief funds continue to be recognized in accordance with Federal and State guidelines, and they are set to expire on June 30, 2024.

Attached is an analysis of the District's 2023-24 First Interim Budget Report. The First Interim Report is based on the financial data as of October 31, 2023, with projections through June 30, 2024. Additionally, the First Interim Budget includes multi-year financial projections through fiscal year 2025-26. Discussion in this section reflects the General Fund unrestricted and restricted funds. All other funds of the District, including the dependent charter schools financial data, are included in Attachments III and IV.

The District's 2023-24 General Fund Ending Fund Balance at First Interim is projected to be \$163,531,023, a decrease of (\$1,755,381). The Restricted General Fund Ending Fund Balance decreased by (\$7,843,399) and the Unrestricted General Fund Ending Fund balance increased by \$6,088,018. The restricted funds decrease is primarily due to the spending of the Expanded Learning Opportunities Program carryover balance. The unrestricted funds increase is primarily due to an increase in LCFF revenue, and a decrease in expenditure/other uses of funds.

The Unrestricted Reserve for Economic Uncertainties (REU) is projected to be \$39,745,149, providing a 9.97% REU. The 2023-24 General Fund unrestricted beginning balance increased by \$4,254,274 due to the increase in the 2022-23 General Fund unrestricted ending balance.

Education Code (EC) Section 42127 requires the Board of Education to have a fiduciary obligation to the District to meet its financial obligations in the current fiscal year and two subsequent fiscal years. The District believes it will be able to meet its fiscal commitments for the current and subsequent two years and is filing a positive certification with the San Diego County Office of Education (SDCOE).

General Fund Unrestricted Revenues

General Fund unrestricted revenue changes since the District's Adopted Budget reflect a total increase of \$2,830,883, as shown on Attachment I. The following are the major areas of change affecting revenues.

1. LCFF \$ 2,477,793

The major cause of the increase in LCFF revenue is the increase in LCFF supplemental and concentration grant funding caused by the increase in the Unduplicated Pupils count from 56.80% to 58.91%. An increase in TK Add-on funding added additional LCFF revenues.

2. Other State Revenues \$ 353,090

The cause of the increase to Other State Revenues is due to an increase in Unrestricted Lottery funds.

Restricted Revenues and Expenditures

Attachment II is a summary of restricted program funds that the District estimates it will receive in 2023-24 at the First Interim Report, as compared with the amount anticipated in the Adopted Budget. There is an overall increase of \$7,874,399 in grants and entitlements from the Adopted Budget to this report. Carryover from the prior year(s) and year-end deferred revenue are also reflected as expenditures in 2023-24. Except for the Expanded Learning Opportunities Program, Learning Recovery Emergency Block Grant, the Arts, Music, and Instructional Materials Discretionary Block Grant, Medi-Cal, Restricted Lottery, Educator Effectiveness, the California Community School Partnership grants, special education and routine maintenance restricted resources, other restricted program revenues and expenditures are budgeted as revenue and expenditure neutral, therefore having no impact on the District's ending balance. All amounts in the Designated Ending Balance that pertain to restricted program funds are also expended in this report. The following is a list of the largest increases and decreases in restricted funds.

LCFF

Special Education Property Tax Transfer	\$	117,793
Total Federal	\$	117,793

Federal

Title I	\$	261,031
Title II	\$	46,888
Title III, Immigrant	\$	83,555
Title III, EL	\$	389,582
COVID Relief Funds (ESSER, GEER, ELO)	(\$	1,983,060)
All Other Federal	\$	609,645
Total Federal	(\$	592,359)

State

California Community Schools Partnership Implementation Grant	\$	2,540,008
California Universal Prekindergarten Planning and Implementation Grant	\$	1,600,398
Lottery	\$	86,323
All Other State	(\$	16,376)
Total State	\$	4,210,353

Local

Air Pollution Control District	\$	1,835,184
Medi-Cal Administrative Activities	\$	453,697
Special Education AB602	(\$	129,346)
All Other Local	\$	690,693
Total Local	\$	2,850,228

TOTAL RESTRICTED PROGRAMS **\$ 6,586,015**

Changes to the unrestricted General Fund contribution, to restricted Special Education, and restricted Routine Maintenance are noted in the Unrestricted Other Financing Sources/Uses section on the following page.

Unrestricted Expenditures

General Fund unrestricted expenditure changes since the Adopted Budget reflect an decrease of <\$18,874>. The following is a summary by the major object of expenditure of the most significant of these total changes.

1. Certificated Salaries (\$ 2,271,427)
 Most of the decrease in certificated salaries expenditures is due to the increase in retirements and resignations, which was partially offset by the addition of classroom teachers to reduce combination classes.
2. Classified Salaries (\$2,188,133)
 Most of the decrease in classified salaries was due to the alignment of school site's Site Control and LCAP allocations to their Single Plan for Student Achievement (SPSA).
3. Employee Benefits \$ (591,137)
 The net decrease in cost is because of the decrease in estimated certificated and classified salaries.
4. Books and Supplies \$ 5,379,492
 The major reasons for the increase are \$1,588,940 in additional textbook costs for the Science Adoption, and \$2,794,940 due to the alignment of school site's Site Control and LCAP allocations to their Single Plan for Student Achievement (SPSA).
5. Services and Other Operating Expenses \$ 773,537
 The primary change is caused by an increase of \$476,788 in technology equipment and \$181,058 in security contracts.
6. Capital Outlay \$ 37,161
 The major reason for the increase in capital outlay expenditure is an increase capital technology equipment purchases.
7. Other Outgo (\$1,158,366)
 The primary change is caused by an increase in indirect costs transfers.

Unrestricted Other Financing Sources/Uses

The primary change in the unrestricted Other Financing Sources/Uses section is the increase in the District's Contributions and Other Sources and Uses as described below.

1. Contributions \$ 1,016,013
 Most of the increase in contributions from the Unrestricted General Fund is due to an increased contribution to Routine Restricted Maintenance of \$1,025,000 due to the increase in ELOP expenditures of \$26.6 million. This increased

contribution is partially offset by a decrease of (\$8,987) in contribution to special education.

Fund Balance

The 2023-24 total projected General Fund ending balance is estimated at \$163,531,023. The Reserve for Economic Uncertainties (REU) amount is projected at \$39,745,149, which provides an 9.97% reserve and meets the State's recommended minimum of 3%. The REU is embedded in the projected ending balance and is held in order for the District to meet its required minimum reserves over a three-year period; to offset future year deficits, potential negative impacts from local, State, or Federal economic uncertainties, declining ADA rate; increasing pension costs, Special Education costs, and to protect from declining enrollment and unduplicated pupil count in 2024-25 and 2025-26.

Also included in the ending balance are accounts for the following items:

1. Revolving Cash Fund \$ 135,000
Current maximum amount available in local banks for issuance of reimbursement checks or advances.
2. Stores \$ 700,000
Estimated cash value of warehouse inventory at June 30, 2023.
3. School Gift/United Way Accounts \$ 300,000
Designated for School Gift/United Way accounts that can only be spent by the school site.
4. Committed Funds \$50,700,000
This represents \$6,000,000 committed to the state-required Social Science textbook adoption, \$6,000,000 is committed for student and teacher laptop replacements, and \$3,000,000 is committed to school site safety equipment including but not limited to school security cameras and hand-held portable transceivers. An additional \$35,700,000 of assignments have been made for continuous services and staffing for post-COVID support and additional security and classroom technology needs.
5. Restricted Fund Balances \$ 71,950,874
Represents restricted grants that are projected to be carried over to the 2024-25 school year to be spent in accordance with Federal, State, and local requirements. The Restricted Funds primarily consist of \$24,003,219 for the Expanded Learning Opportunities Program, \$12,765,967 for the Arts, Music, and Instructional Materials Block Grant, \$24,294,054 for the Learning Recovery Emergency Block Grant, \$2,928,913 for Educator Effectiveness, \$2,090,000

for the California Community School Partnership Act – Implementation Grant and \$3,287,638 for Restricted Lottery.

Negotiations

Fiscal negotiations are ongoing with the Chula Vista Educators (CVE), the Chula Vista Classified Employees Organization (CVCEO), and Administrators Association Chula Vista (AACV) for 2023-24.

The cost of a 1 percent increase in salaries and statutory benefits for CVE is \$1,443,348, for CVCEO is \$619,220, and for Administrators Association Chula Vista (AACV) is \$95,795. The cost of a 1 percent increase for all District employees is \$2,309,030. Charter schools negotiate employee salaries separate from the District's negotiations, and the cost of their salary increases is not included in any of these amounts.

Cash Position

The cash flow analyses (Attachment V) indicate a positive cash position during the remainder of fiscal year 2023-24 and for fiscal year 2024-25. For the subsequent fiscal years, appropriate steps will be taken to maintain a positive cash position.

Multiyear Projections

As required by Education Code 42127, the Board must certify that the District will have the necessary resources to meet its financial obligations for the current year as well as two subsequent years. Using 2023-24 as the base year, following are the major assumptions for revenues and expenditures utilized in this analysis:

1. Average Daily Attendance (ADA)
 - 2023-24 21,567.85 (3-year average)
 - 2024-25 21,132.63 (3-year average)
 - 2025-26 21,105.74 (3-year average)
2. State-funded COLAs are based on the California Department of Finance recommendation.
 - 2023-24 8.22%
 - 2024-25 3.94%
 - 2025-26 3.29%
3. Estimated single year unduplicated EL, LI, and FY pupil counts for the LCFF Supplemental and Concentration Grants.
 - 2023-24 58.91%
 - 2024-25 58.91%
 - 2025-26 58.91%

4. Estimated three-year average unduplicated EL, LI, and FY pupil counts for the LCFF Supplemental and Concentration Grants.
 - 2023-24 57.80%
 - 2024-25 58.21%
 - 2025-26 58.91%
5. Class/step costs for certificated and classified employees are based on an average of 2.5% and 1.75% for respective employee groups.
6. Routine restricted maintenance funded at 3% of total General Fund expenditures.
7. California State Teachers' Retirement System employer rates.
 - 2023-24 19.10%
 - 2024-25 19.10%
 - 2025-26 19.10%
8. California Public Employees' Retirement System employer rates.
 - 2023-24 26.68%
 - 2024-25 27.70%
 - 2025-26 28.30%
9. Midyear salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored in as an adjustment to the following year's Adopted Budget. Savings depend on the experience and education of each retiree and each replacement new hire.

The estimated revenues, expenditures, and ending balances are summarized on the following page and on the attached state multiyear projections form.

	<u>2024-25</u>	<u>2025-26</u>
1. Funded ADA	21,132.63	21,105.74
2. Revenues/Sources	\$386,200,080	\$396,148,272
3. Expenditures/Uses	<u>377,533,123</u>	<u>388,244,456</u>
Net Increase/<Decrease>	\$ 8,666,957	\$ 7,903,816
4. Beginning Balance	<u>\$163,531,023</u>	<u>\$172,197,980</u>
5. Ending Balance	<u>\$172,197,980</u>	<u>\$180,101,796</u>
6. Less: Designations	134,704,419	141,472,093
7. Reserve for Economic Uncertainties	<u>\$ 37,493,561</u>	<u>\$ 38,629,702</u>
8. Reserve for Economic Uncertainties	9.93%	9.95%
3% Criteria and Standards		
Minimum Reserve	\$ 11,325,994	\$ 11,647,334

ADDITIONAL DATA:

Attached are various District and State reports with revised 2023-24 budgets as of October 31, 2023.

Attachment I – Total General Fund Summary of Revenues, Expenditures, and Changes in Fund Balance; General Fund Unrestricted Programs Summary of Revenues, Expenditures, and Changes in Fund Balance; Summary of Unrestricted Revenues; and Summary of Unrestricted Expenditures by Object Code

Attachment II – Summary: General Fund Restricted Programs

Attachment III – Other Funds Narrative at October 31, 2023

Attachment IV – Other Funds at First Interim

Attachment V – 2023-24 and 2024-25 Cash Flow Analyses

Form CI – District Certification of Interim Report

Form AI – Attendance Detail

Form 01CSI – Criteria and Standards

Form 01I – General Fund Summary

Form 09I – Charter Schools Special Revenue Fund

Form MYPI – Multiyear Projections

FISCAL IMPACT/FUNDING SOURCE:

See attached.

STAFF RECOMMENDATION:

Recommend approval and certification.

Total General Fund
Summary of Revenues, Expenditures, and Changes in Fund Balance

Description	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim
A. Revenues	\$ 430,574,162	\$ 402,288,243	\$ 411,705,142
B. Expenditures	\$ 356,748,627	\$ 366,541,078	\$ 398,680,450
C. Excess/(Deficiency) of Revenues over Expenditures	\$ 73,825,535	\$ 35,747,165	\$ 13,024,692
D. Other Financing Sources/Uses	\$ 127,338	-	-
E. Net Increase/(Decrease) in Fund Balance	\$ 73,952,873	\$ 35,747,165	\$ 13,024,692
F. Fund Balance, Reserves			
1. Beginning balance as of July 1	\$ 76,553,458	\$ 129,539,239	\$ 150,506,331
2. Net Ending Fund Balance	\$ 150,506,331	\$ 165,286,404	\$ 163,531,023

Unrestricted General Fund
Summary of Revenues, Expenditures, and Changes in Fund Balance

Description	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim
A. Revenues	\$ 273,296,847	\$ 284,963,126	\$ 287,794,009
B. Expenditures	\$ 220,178,270	\$ 225,331,597	\$ 225,312,723
C. Excess/(Deficiency) of Revenues over Expenditures	\$ 53,118,577	\$ 59,631,529	\$ 62,481,286
D. Other Financing Sources/Uses			
1. Proceeds for Capital Leases	\$ 127,338	\$ -	\$ -
2. Contributions to Special Education and Maintenance	\$ (35,573,028)	\$ (43,361,142)	\$ (44,377,155)
E. Net Increase/(Decrease) in Fund Balance	\$ 17,672,887	\$ 16,270,387	\$ 18,104,131
F. Fund Balance, Reserves			
1. Beginning balance as of July 1	\$ 55,803,131	\$ 69,221,744	\$ 73,476,018
2. Net Ending Fund Balance	\$ 73,476,018	\$ 85,492,131	\$ 91,580,149
a. Nonspendable: Revolving Cash Fund/Stores	\$ 1,360,186	\$ 835,000	\$ 835,000
b. Reserve for Economic Uncertainties	\$ 32,645,950	\$ 36,157,131	\$ 39,745,149
c. Committed for Donations/School Gifts	\$ 352,198	\$ 300,000	\$ 300,000
d. Committed for Textbook Adoption	\$ 7,239,817	\$ 6,000,000	\$ 6,000,000
e. Committed for LCFF / LCAP Site Funds and Site Control	\$ 2,677,867	\$ 3,000,000	\$ -
f. Committed for Post-COVID services & staffing; Sch. Site Safety; Classroom Tech.	\$ 29,200,000	\$ 39,200,000	\$ 44,700,000
Total Fund Balance, Reserves	\$ 73,476,018	\$ 85,492,131	\$ 91,580,149
District Reserve for Economic Uncertainties Amount	\$ 32,645,950	\$ 36,157,131	\$ 39,745,149
District Reserve for Economic Uncertainties Percent	9.15%	9.86%	9.97%
Minimum 3% Reserves	\$ 10,702,459	\$ 10,996,232	\$ 11,960,413

General Fund
Summary of Unrestricted Revenues

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim
<u>Student Factors</u>			
K-6 ADA (funded)	22,113.76	21,595.59	21,567.85
<u>Revenues</u>			
<u>1. LCFF Sources</u>	\$ 248,651,443	\$ 261,981,790	\$ 264,459,583
<u>2. Federal Revenues</u>			
a. Impact Aid (PL874)	\$ 1,501,797	\$ 1,015,000	\$ 1,015,000
b. U.S. Wildlife Reserve	\$ -	\$ 8,000	\$ 8,000
c. Medi-Cal Administrative Activities/Other Federal	\$ -	\$ -	\$ -
Total Federal Revenues	\$ 1,501,797	\$ 1,023,000	\$ 1,023,000
<u>3. Other State Revenues</u>			
a. Mandated Block Grant	\$ 709,383	\$ 721,336	\$ 721,336
b. Lottery Unrestricted	\$ 4,540,982	\$ 3,509,650	\$ 3,862,740
c. STAR/ELPAC Testing	\$ 91,322	\$ 50,000	\$ 50,000
d. Transportation Reimbursement	\$ 3,517,353	\$ 3,457,803	\$ 3,457,803
Total State Revenues	\$ 8,859,040	\$ 7,738,789	\$ 8,091,879
<u>4. Other Local Revenues</u>			
a. Sale of Equipment/Supplies/Other	\$ 21,215	\$ 30,000	\$ 30,000
b. Transportation Services Study Trips	\$ 199,250	\$ 200,000	\$ 200,000
c. Leases & Rentals	\$ 302,354	\$ 342,412	\$ 342,412
d. Interest	\$ 2,046,630	\$ 505,000	\$ 505,000
e. Nonresident Tuition	\$ -	\$ 10,000	\$ 10,000
f. Interagency	\$ 12,481,096	\$ 12,527,409	\$ 12,527,409
g. Student Teaching	\$ -	\$ 20,000	\$ 20,000
h. Other In-Lieu Tax	\$ 7,836	\$ 6,726	\$ 6,726
i. All Other Local	\$ 1,416,230	\$ 278,000	\$ 278,000
k. School Gifts/United Way	\$ 377,133	\$ 300,000	\$ 300,000
l. Fair Market Value Cash	\$ (2,567,177)	\$ -	\$ -
Total Local Revenues	\$ 14,284,567	\$ 14,219,547	\$ 14,219,547
<u>5. Other Outgo</u>			
a. Proceeds from Leases	\$ 127,338	\$ -	\$ -
Total Revenues	<u>\$ 273,424,185</u>	<u>\$ 284,963,126</u>	<u>\$ 287,794,009</u>

General Fund
Summary of Unrestricted Expenditures by Object Code

Object Code	Expenditure Description	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 1st Interim
1000	Certificated Salaries	\$ 113,477,013	\$ 115,801,565	\$ 113,530,138
2000	Classified Salaries	\$ 31,780,862	\$ 33,884,432	\$ 31,696,299
3000	Employee Benefits	\$ 52,788,670	\$ 57,210,712	\$ 56,619,574
4000	Books and Supplies	\$ 10,642,316	\$ 5,176,598	\$ 10,556,090
5000	Services & Other Operating Expenses	\$ 15,243,301	\$ 16,845,175	\$ 17,618,712
6000	Capital Outlay	\$ 253,126	\$ 541,167	\$ 578,328
7000	Other Outgo/Uses	<u>\$ (4,007,019)</u>	<u>\$ (4,128,052)</u>	<u>\$ (5,286,418)</u>
	Total Expenditures	<u><u>\$ 220,178,270</u></u>	<u><u>\$ 225,331,597</u></u>	<u><u>\$ 225,312,723</u></u>

**Chula Vista Elementary School District
Summary General Fund Restricted Programs**

Program	Resource (7 digit)	2023-24		2023-24	
		Adopted Budget Revenue	Adopted Budget Expenditure	First Interim Revenue	First Interim Expenditure
LCFF SOURCES					
Special Education	80976500	\$ 1,583,152	\$ 1,583,152	\$ 1,700,945	\$ 1,700,945
Total LCFF SOURCES		\$ 1,583,152	\$ 1,583,152	\$ 1,700,945	\$ 1,700,945
FEDERAL					
Title I - Federal Compensatory Education	3010-000	\$ 6,922,808	\$ 6,922,808	\$ 7,183,839	\$ 7,183,839
CARES Act (ESSER I)	3210-000	\$ -	\$ -	\$ -	\$ -
Elementary and secondary School Emergency Relief (ESSER II)	3212-000	\$ -	\$ -	\$ -	\$ -
Elementary and Secondary School Emergency Relief (ESSER III)	3213-000	\$ 18,039,440	\$ 18,039,440	\$ 16,346,584	\$ 16,346,584
Elementary and Secondary School Emergency Relief (ESSER III, LL)	3214-000	\$ 6,181,864	\$ 6,181,864	\$ 5,891,660	\$ 5,891,660
GEER: Learning Loss Mitigation	3215-000	\$ -	\$ -	\$ -	\$ -
ELO:ESSER II State Reserve	3216-000	\$ -	\$ -	\$ -	\$ -
ELO: GEER II	3217-000	\$ -	\$ -	\$ -	\$ -
ELO: ESSER III Emergency Needs	3218-000	\$ -	\$ -	\$ -	\$ -
ELO: ESSER III Learning Loss	3219-000	\$ -	\$ -	\$ -	\$ -
SPED: ARP Local Assistance	33055760	\$ -	\$ -	\$ -	\$ -
SPED: ARP Preschool	33055730	\$ -	\$ -	\$ -	\$ -
SPED: ARP Local Assistance, Private School ISPs	3306-000	\$ -	\$ -	\$ -	\$ -
SPED: ARP Federal Preschool Grant	3308-000	\$ -	\$ -	\$ -	\$ -
SPED, Local Assistance	33105001	\$ 5,387,803	\$ 5,123,019	\$ 5,395,911	\$ 5,395,911
SPED, Preschool Grant	33105730	\$ 831,247	\$ 1,096,031	\$ 831,247	\$ 831,247
SPED, Local Assistance, Private School ISPs	3311-000	\$ 48,295	\$ 48,295	\$ 48,731	\$ 48,731
Federal Preschool Grant	3315-000	\$ 261,147	\$ 261,147	\$ 261,147	\$ 261,147
Federal IDEA Mental Health Local Entitlement	3327-000	\$ 340,492	\$ 340,492	\$ 340,492	\$ 340,492
Federal Preschool Staff Development	3345-000	\$ 2,525	\$ 2,525	\$ 3,173	\$ 3,173
Title II - Teacher Quality	4035-000	\$ 1,079,264	\$ 1,079,264	\$ 1,126,152	\$ 1,126,152
Title IV - Student Support and Academic Enrichment	4127-000	\$ 802,540	\$ 802,540	\$ 808,480	\$ 808,480
Title III - Migrant Education	4201-000	\$ -	\$ -	\$ 83,555	\$ 83,555
Title III - Ed of LEP (EIEP/Bilingual Program)	4203-000	\$ 881,460	\$ 881,460	\$ 1,271,042	\$ 1,271,042
American Rescue Plan - Homeless Children and Youth II	5634-000	\$ 107,280	\$ 107,280	\$ 104,570	\$ 104,570
DoDEA MCASP 2	5810-327	\$ -	\$ -	\$ 467,766	\$ 467,766
Mathematics/Reading AB 466 (one-time)	5810-388	\$ 3,903	\$ 3,903	\$ 3,903	\$ 3,903
DoDEA MCASP	5810-374	\$ 353,451	\$ 353,451	\$ 350,144	\$ 350,144
EL Improvement Collaborative	9010-480	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897
School Violence Prevention Program	9010-904	\$ -	\$ -	\$ 131,783	\$ 131,783
American Institute for Research MTSS-R	9010-978	\$ 268,790	\$ 268,790	\$ 268,790	\$ 268,790
California Early Childhood Special Education	9010-988	\$ -	\$ -	\$ 980	\$ 20,000
Total FEDERAL		\$ 41,517,206	\$ 41,517,206	\$ 40,924,847	\$ 40,943,868
STATE					
Expanded Learning Opportunities Program	2600-000	\$ 24,020,589	\$ -	\$ 24,003,219	\$ 26,669,329
California Universal Prekinder Planning and Implementation	6053-000	\$ -	\$ -	\$ 1,600,398	\$ 1,600,398
California Universal Prekinder Planning and Impl. Early Ed Tchr Dev.	6054-000	\$ 371,216	\$ 371,216	\$ 372,210	\$ 372,210
Classified School Employee Professional Development	7311-000	\$ -	\$ 140,138	\$ -	\$ 139,285
COVID-19 LEA Response Fund	7388-000	\$ -	\$ -	\$ -	\$ 20,403
In-Person Instruction	7422-000	\$ -	\$ -	\$ -	\$ -
Expanded Learning Opportunities	7425-000	\$ -	\$ -	\$ -	\$ -
Expanded Learning Opportunities Paraprofessional Staff	7426-000	\$ -	\$ -	\$ -	\$ -
Lottery Restricted	6300-000	\$ 1,383,215	\$ 3,549,000	\$ 1,469,538	\$ 3,549,000
Educator Effectiveness	6266-000	\$ -	\$ 1,367,430	\$ -	\$ 1,367,430
California Community School Partnership	6331-000	\$ -	\$ 75,000	\$ (72,492)	\$ -
California Community School Partnership Implementation	6332-000	\$ -	\$ -	\$ 2,612,500	\$ 522,500

**Chula Vista Elementary School District
Summary General Fund Restricted Programs**

Program		2023-24		2023-24	
		Adopted Budget Revenue	Adopted Budget Expenditure	First Interim Revenue	First Interim Expenditure
SPED: Alternative Dispute Resolution	6536-000	\$ -	\$ -	\$ -	\$ -
SPED: Learning Loss Recovery	6537-000	\$ -	\$ -	\$ -	\$ -
SPED: Mental Health Related Service (formerly res. 6512)	6546-000	\$ 2,059,544	\$ 2,059,544	\$ 2,059,544	\$ 2,128,750
Special Education - Early Intervention Preschool	6547-000	\$ 2,533,592	\$ 2,533,592	\$ 2,533,592	\$ 2,533,594
Arts, Music and Instructional Materials Discretionary Block Grant	6762-000	\$ -	\$ -	\$ -	\$ -
Learning Recovery Emergency Block Grant	7435-000	\$ -	\$ -	\$ -	\$ -
STRS On-Behalf Pension Contribution	7690-000	\$ 17,195,399	\$ 17,195,399	\$ 17,195,399	\$ 17,195,399
Total STATE		\$ 47,563,555	\$ 27,291,319	\$ 51,773,908	\$ 56,098,298
LOCAL	Resource (7 digit)				
Special Education	87926500	\$ 22,009,769	\$ 22,009,769	\$ 21,880,423	\$ 21,880,423
Special Education - Low Incidence	6500-154	\$ -	\$ -	\$ -	\$ -
After School Learning & Safe Neighborhoods	9065-000	\$ 3,856,337	\$ 3,856,337	\$ 3,816,987	\$ 3,816,987
California Children Services	9010-264	\$ 215	\$ 215	\$ 215	\$ 215
Paraprofessional Teacher Training	9010-314	\$ 9,093	\$ 9,093	\$ 9,093	\$ 9,093
CTC Paraprofessional Teacher Training Repayment Acct	9010-315	\$ -	\$ -	\$ 9,093	\$ -
Even Start/Schools Support	9010-320	\$ 1,485	\$ 1,485	\$ 1,485	\$ 1,485
Even Start/Schools Support/Coaching Project	9010-321	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447
Microsoft CA Government Entities Settlement	9010-323	\$ 361	\$ 361	\$ 361	\$ 361
CA Family Resource Association	9010-350	\$ -	\$ -	\$ 33,389	\$ 33,389
Be There San Diego	9010-352	\$ -	\$ -	\$ 172,708	\$ 172,708
University of Miami	9010-354	\$ -	\$ -	\$ -	\$ -
San Diego District Attorneys Office	9010-358	\$ -	\$ -	\$ -	\$ -
Border View/YMCA FRC	9010-359	\$ -	\$ -	\$ 31,999	\$ 31,999
San Diego Foundation - Vonnie McMillin Foundation	9010-360	\$ 16,188	\$ 16,188	\$ 25,401	\$ 25,401
Inter-Generational Games - Olympic Training Center	9010-368	\$ -	\$ -	\$ 867	\$ 867
TQP Aspire	9010-370	\$ -	\$ -	\$ 6,576	\$ 6,576
San Diego Unified Port District	9010-375	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100
Sweetwater Authority	9010-379	\$ 1,532	\$ 1,532	\$ 1,532	\$ 1,532
Girard Foundation Grant	9010-384	\$ 13,407	\$ 13,407	\$ 13,407	\$ 13,407
Medi-Cal Billing (Formerly 5640-000)	9010-564	\$ -	\$ 795,458	\$ 453,497	\$ 1,207,103
Medi-Cal Targeted Case Management	9010-565	\$ -	\$ -	\$ -	\$ 1,444
San Diego Foundation Teacher's Fund - Various Sites	9010-802	\$ 9,927	\$ 9,927	\$ 19,422	\$ 9,495
Wells Fargo Donation - District	9010-803	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189
CV Comm Collaborative Community Project	9010-806	\$ 19,230	\$ 19,230	\$ 46,985	\$ 46,985
Midway Magic	9010-807	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790
Oasis Tutoring Program	9010-817	\$ 3,733	\$ 3,733	\$ 3,733	\$ 3,733
Speech Contest B of A	9010-822	\$ -	\$ -	\$ 572	\$ 572
San Diego County Intergmntl Prgm - Otay/Earl Int.	9010-829	\$ 1,221	\$ 1,221	\$ 1,221	\$ 1,221
General Mills Foundation	9010-830	\$ 34	\$ 34	\$ 34	\$ 34
Ball Foundation - District	9010-833	\$ 15,952	\$ 15,952	\$ 15,952	\$ 15,952
Day of the Third	9010-834	\$ -	\$ -	\$ 40,667	\$ 40,667
National Foundation for Autism Research	9010-845	\$ 2,750	\$ 2,750	\$ 2,749	\$ 2,749
EISS Implementation Grant	9010-848	\$ 107	\$ 107	\$ 107	\$ 107
Community Development Block Grant	9010-849	\$ -	\$ -	\$ 6,032	\$ 6,032
South Bay Community Services	9010-851	\$ -	\$ -	\$ 86,323	\$ 86,323
Eastlake Educational Foundation	9010-853	\$ 79,189	\$ 79,189	\$ 125,405	\$ 125,405
Professional Development Institutes (PDI)	9010-861	\$ 914	\$ 914	\$ 914	\$ 914
CV Coordinator Council	9010-863	\$ -	\$ -	\$ 86,680	\$ 86,680
SD Association of Government	9010-866	\$ 9,910	\$ 9,910	\$ 40,446	\$ 40,446
SUHSD Support Programs	9010-868	\$ -	\$ -	\$ 112,151	\$ 112,151
SUHSD/FRC	9010-869	\$ -	\$ -	\$ 90	\$ 90

**Chula Vista Elementary School District
Summary General Fund Restricted Programs**

Program		2023-24		2023-24	
		Adopted Budget Revenue	Adopted Budget Expenditure	First Interim Revenue	First Interim Expenditure
Poison Control/FRC	9010-871	\$ -	\$ -	\$ 1	\$ 1
Chargers Champion - Hilltop Drive School	9010-872	\$ 374	\$ 374	\$ 374	\$ 374
Scripps Whtr PV Fund FRC	9010-877	\$ -	\$ -	\$ 33,612	\$ 33,612
SUHSD - Healthy Eating Active Comm (HEAC)	9010-884	\$ 686	\$ 686	\$ 686	\$ 686
Wells Fargo Foundation	9010-890	\$ 729	\$ 729	\$ 729	\$ 729
Even Start/Toyota Family Literacy Pgm	9010-895	\$ 61	\$ 61	\$ 61	\$ 61
Microsoft Edtech Voucher	9010-896	\$ 27,836	\$ 27,836	\$ 27,836	\$ 27,836
District Intramural Sports	9010-901	\$ -	\$ -	\$ -	\$ -
Quality Preschool Initiative (QPI)	9010-912	\$ 251,551	\$ 251,551	\$ 168,000	\$ 168,000
HHSA/CPPW Healthy Schools Grant	9010-914	\$ 21	\$ 21	\$ 21	\$ 21
Center for Civic Engagement	9010-923	\$ 127	\$ 127	\$ 127	\$ 127
Kaiser Foundation Hospitals	9010-933	\$ 4,394	\$ 4,394	\$ 4,267	\$ 4,267
Project Cal-Well	9010-945	\$ 48,146	\$ 48,146	\$ 42,629	\$ 42,629
HomeTown Grant	9010-947	\$ 1	\$ 1	\$ 1	\$ 1
Air Pollution Control District	9010-952	\$ -	\$ -	\$ 1,835,184	\$ 1,835,184
Living Coast Discovery Center	9010-954	\$ 39	\$ 39	\$ 39	\$ 39
TedX Chula Vista	9010-956	\$ 2,024	\$ 2,024	\$ 2,024	\$ 2,024
Kaiser Foundation - Otay	9010-960	\$ 927	\$ 927	\$ 927	\$ 927
California Coast Credit Union	9010-961	\$ 156	\$ 156	\$ 156	\$ 156
Sanford Harmony	9010-964	\$ 15,501	\$ 15,501	\$ 17,085	\$ 17,085
Special Olympics	9010-966	\$ 929	\$ 929	\$ 929	\$ 929
SDCOE Health Education Framework	9010-974	\$ -	\$ -	\$ 115	\$ 115
COVID-19 Community Response	9010-976	\$ -	\$ -	\$ 654	\$ 654
MCAP	9010-979	\$ -	\$ -	\$ 5,324	\$ 5,324
Social Emotional Learning CoP	9010-980	\$ -	\$ -	\$ 4,071	\$ 4,071
CDPH COVID-19 Schools Testing	9010-981	\$ -	\$ -	\$ -	\$ -
Bonita Optimist Club	9010-982	\$ -	\$ -	\$ 1,191	\$ 1,191
Casey Family Program	9010-983	\$ -	\$ -	\$ 12,310	\$ 12,310
CA Health Education Framework Age Curriculum	9010-984	\$ 180,000	\$ 180,000	\$ 230,215	\$ 230,215
Learning in Local Nature	9010-985	\$ 22	\$ 22	\$ 22	\$ 22
Youth Beverage Consumer Education	9010-986	\$ 20,800	\$ 20,800	\$ 20,800	\$ 20,800
COPES	9010-987	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
OtterCares Foundation	9010-989	\$ -	\$ -	\$ -	\$ -
Total LOCAL		\$ 26,661,204	\$ 27,456,662	\$ 29,511,432	\$ 30,247,461
OTHER FINANCING SOURCES/USES	Resource (7 digit)				
Special Education	89806500	\$ 33,606,142	\$ 33,606,142	\$ 33,597,155	\$ 33,597,155
Restricted Maintenance Account	8150-000	\$ 9,755,000	\$ 9,755,000	\$ 10,780,000	\$ 10,780,000
Total OTHER FINANCING SOURCES/USES		\$ 43,361,142	\$ 43,361,142	\$ 44,377,155	\$ 44,377,155
GRANT TOTAL RESTRICTED PROGRAMS		\$ 160,686,259	\$ 141,209,481	\$ 168,288,288	\$ 173,367,727

**OTHER FUNDS NARRATIVE
2023-24 FIRST INTERIM BUDGET**

This narrative describes significant changes that have occurred in Other Funds between the 2023-24 Adopted Budget and the 2023-24 First Interim Budget. The attached pages detail these budgets by fund in order to provide an overall financial summary of District operations not conducted through the General Fund.

Building Fund – Revenue and expenditure projections are expected to increase by \$21,762,426 from the Adopted Budget primarily due to the issuance of the 2023 Refunding General Obligation bond in July 2023. Proceeds from the issuance were used to refund the outstanding bonds for the School Facilities Improvement District No. 1, Series A (General Obligation Bonds, 2012 Election, Series A).

Bond Building Fund (Measure VV) - Revenue projections are expected to increase by \$104,029,211 from the Adopted Budget primarily due to the issuance of a \$100 million bond from the 2018 General Obligation bond, Series A in July 2023. Expenditure projections are expected to increase by \$66,003,741 primarily due to the \$63.8 million payment of the 2019 Bond Anticipation Note which was paid on August 1, 2023.

Bond Building Fund (Measure M) – Revenue projections are expected to increase by \$62,700,000 from the Adopted Budget primarily due to the issuance of a \$62.5 million bond from the 2020 General Obligation bond, Series B in July 2023. Expenditure projections are expected to increase by \$6,322,841 primarily due to costs related to the Districtwide Solar System construction projects that are expected to be completed during the 2023-24 school year.

Developers' Fees-Capital Improvement Fund – Revenue projections are expected to increase by \$500,000 from the Adopted Budget mainly due to increased developer fees collection. Expenditure projections are expected to increase by \$1,497,060 primarily due to costs related to transitional kindergarten relocatable construction project.

State School Facilities Fund-SB 50 Modernization/New Construction – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Pupil Transportation Equipment Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to increase by \$231,766 due to costs related to the purchase of four (4) electric buses and three (3) CNG buses and will be partially funded with Pupil Transportation Equipment Fund.

Cafeteria Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to increase by

Attachment III

\$1,050,653 primarily due to the hiring of additional staff and the purchase of pickup trucks.

Child Development Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Charter Schools Fund (Arroyo Vista, Chula Vista Learning Community [CVLCC], Discovery, Mae L. Feaster, and Robert L. Mueller) – Total revenue projections are expected to increase from the Adopted Budget by \$5,426,250 primarily due to recognition of Federal COVID-19 Relief Funds of \$4,556,900 and Federal Title programs of \$810,901. Total expenditure projections are expected to increase from the Adopted Budget by \$20,150,169 primarily due to an increase in expenditures to books and supplies by \$17,474,269 as a result of budgeting for the total allocations expected to be received in Supplemental & Concentration (LCAP), COVID Relief Funds, and Title dollars (all categorical funds); and an increase in certificated and classified salaries of \$2,582,241.

Student Activity Special Revenue Fund - Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Self-Insurance Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Community Facilities District Capital Projects Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Community Facilities District Debt Service Fund – Revenues and expenditure projections are not expected to materially change from the Adopted Budget.

Building Fund (21-09)

ATTACHMENT IV

The Building Fund is used to account for capital facilities projects not funded by Community Facilities District (CFD) proceeds or General Obligation Bond funds. In 2013-14, the District sold Certificates of Participation (COP) to acquire and install classrooms at CVLCC for Grades 9-12 at Silver Wing and to acquire and install classrooms at Feaster Charter for Grades 7 and 8. Both charter schools will make transfers to this fund to cover the COP debt service payments. The 2021 COP refunded the 2013 Charter COP. In July 2023, the District issued the 2023 Refunding General Obligation Bond to refund the School District's outstanding Bonds of School Facilities Improvement District No. 1 of the Chula Vista Elementary School District (General Obligation Bonds, 2012 Election, Series A).

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
Proceeds from 2023 Refunding Bonds	\$5,450,000	\$0	\$18,865,000
Premium from 2023 Refunding Bonds	0	0	2,897,426
Transfer from CVLCC for High School Lease Payment	443,585	\$421,138	421,138
Transfer from Feaster for Middle School Lease Payment	138,270	132,448	132,448
Total Revenue	\$581,855	\$553,586	\$22,316,012
Total Beginning Balance & Revenue	\$581,855	\$553,586	\$22,316,012
Expenditures			
2023 Refunding Bonds Cost of Issuance	\$0	\$0	\$201,810
Lease Payments-CVLCC High School	443,585	421,138	421,138
Lease Payments-Feaster Middle School	138,270	132,448	132,448
Other Outgo:			
2023 Refunding Bonds, Principal	0	0	21,250,000
2023 Refunding Bonds, Interest	0	0	310,616
Total Expenditures & Other Outgo	\$581,855	\$553,586	\$22,316,012
Total Ending Balance, June 30	\$0	\$0	\$0

Bond Building Fund - Measure VV (21-33)

ATTACHMENT IV

In November 2018, local voters approved Measure VV, a \$150 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. In August 2019, the District issued a Bond Anticipation Note (BAN) for \$60 million which will be payable from proceeds of the sale of bonds pursuant to the authorization. Proceeds from the Bond Anticipation Note were deposited into the Bond Building Fund (21-33) was used to partially fund the summer 2019 modernization of Sunnyside, install lighting retrofit at 25 school sites and fund the summer 2020 Feaster Charter modernization. The funds was also used for other District modernization projects such as heating ventilation and airconditioning and roofing replacement at various sites and the Maxwell Transportation Center. In July 2023, the District issued a General Obligation bond for \$100 million which be used to pay-off the \$60 million BAN as well as fund other District modernization projects such as heating ventilation and airconditioning, roofing replacement, and network infrastructure upgrade at various sites.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	<u>\$17,347,932</u>	<u>\$16,904,521</u>	<u>\$18,314,503</u>
Revenue			
2023 GO Bond Ser A Proceeds	\$0	\$0	\$100,000,000
2023 GO Bond Ser A premium	0	0	3,829,211
Interest	382,210	100,000	300,000
Net Inc/(Dec) in Fair Market Value of Investments	(45,126)	0	0
Transfer from State School Facilities Fund	1,074,283	0	0
E-Rate Funding for Network Upgrades	628,111	0	0
Total Revenue	<u>\$2,039,478</u>	<u>\$100,000</u>	<u>\$104,129,211</u>
Total Beginning Balance & Revenue	<u>\$19,387,410</u>	<u>\$17,004,521</u>	<u>\$122,443,714</u>
Expenditures			
Services & Other Expenses	\$17,124	\$119,813	\$498,294
Sites, Buildings & Equipment	1,055,783	16,884,708	18,679,968
Other Outgo:			
BAN Repayment Principal Expense	0	0	59,998,285
BAN Repayment Interest Expense	0	0	3,831,715
Total Expenditures & Other Outgo	<u>\$1,072,907</u>	<u>\$17,004,521</u>	<u>\$83,008,262</u>
Total Ending Balance, June 30	<u>\$18,314,503</u>	<u>(\$0)</u>	<u>\$39,435,452</u>

Bond Building Fund - Measure M (21-37)

ATTACHMENT IV

On March 3, 2020, local voters approved Measure M, a \$300 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. In August 2020, \$50,000,000 in Series A bonds was sold to finance the District Solar Power Project which is expected to be completed by Summer 2024 and other District modernization projects. In July 2023, \$62,500,000 in Series B bonds was sold to finance District modernization projects such as installation of artificial turf and heating and ventilation airconditioning replacements at various sites.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$17,218,137	\$4,303,183	\$13,622,094
Revenue			
G.O. Bond Series B proceeds	\$0	\$0	\$62,500,000
Interest	338,182	50,000	250,000
Net Inc/(Dec) in Fair Market Value of Investments	55,618	0	0
Total Revenue	\$393,800	\$50,000	\$62,750,000
Total Beginning Balance & Revenue	\$17,611,937	\$18,489,384	\$76,372,094
Expenditures			
Supplies	\$1,191	\$0	\$2,425
Services & Other Expenses	146,725	0	354,103
Sites, Buildings & Equipment	3,841,927	4,353,183	10,319,496
Total Expenditures & Other Outgo	\$3,989,843	\$4,353,183	\$10,676,024
Total Ending Balance, June 30	\$13,622,094	\$0	\$65,696,070

Developers' Fees - Capital Improvement Fund (25-18)

ATTACHMENT IV

The Capital Improvement Fund is used primarily to account for developer fees which are used to mitigate increased classroom requirements brought on by new housing developments. In addition, the District receives redevelopment funds that are used for improvements of schools that benefit the redevelopment area. In 2022-23, the District began the Transitional Kindergarten (TK) expansion to add 15 portable classrooms at various sites to support the TK program. The 15 classrooms were ready for the 2023-24 school year.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$10,304,479	\$8,205,080	\$8,527,490
Revenue			
Developer Fees	315,395	\$250,000	\$750,000
Interest	233,320	100,000	100,000
Net Inc/(Dec) in Fair Market Value of Investments	(36,037)	0	0
Redevelopment Funds	1,590,724	1,100,000	1,100,000
Total Revenue	\$2,103,402	\$1,450,000	\$1,950,000
Total Beginning Balance & Revenue	\$12,407,881	\$9,655,080	\$10,477,490
Expenditures			
Classified Salaries and Benefits	\$7,140	\$0	\$8,049
Employee Benefits	650	0	731
Supplies & Materials	129,932	0	41,242
Services & Other Expenses	81,257	64,000	74,331
Sites, Buildings & Equipment	3,661,412	2,865,377	4,302,084
Total Expenditures	\$3,880,391	\$2,929,377	\$4,426,437
Ending Balance	\$8,527,490	\$6,725,703	\$6,051,053
Designated for Redevelopment	\$6,124,149	\$5,009,783	\$5,032,816
Designated for School Mitigation	2,403,341	1,715,920	1,018,237
Total Ending Balance, June 30	\$8,527,490	\$6,725,703	\$6,051,053

State School Facilities Fund-SB 50 Modernization/New Construction (35-00)

ATTACHMENT IV

The State School Facilities Fund was opened in May 1999 in order to separately account for all revenues and expenditures under the Leroy F. Greene Facilities Act of 1988 (SB 50), which established a new state program for school facilities construction and modernization. In March and April 2023, the District received \$3M from the State School Facilities Program as partial reimbursement of the modernization of Harborside and Sunnyside Elementary. \$1M was transferred to the Bond Building Bond (21-33) which partially funded the Sunnyside modernization.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	<u>\$3,762</u>	<u>\$1,964,753</u>	<u>\$1,890,414</u>
Revenue			
Interest	\$10,306	\$0	\$0
State - School Facility Program	3,033,503	0	0
Net Inc/(Dec) in Fair Market Value of Investments	(82,874)	500	20,000
Total Revenue	<u>\$2,960,935</u>	<u>\$500</u>	<u>\$20,000</u>
Total Beginning Balance & Revenue	<u>\$2,964,697</u>	<u>\$1,965,253</u>	<u>\$1,910,414</u>
Expenditures			
Transfer To Bond Building Fund (21-33)	<u>\$1,074,283</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$1,074,283</u>	<u>\$0</u>	<u>\$0</u>
Total Ending Balance, June 30	<u><u>\$1,890,414</u></u>	<u><u>\$1,965,253</u></u>	<u><u>\$1,910,414</u></u>

Pupil Transportation Equipment Fund (15-00)

ATTACHMENT IV

In May 2000, the Pupil Transportation Equipment Fund was established to budget for the replacement of school buses and the purchase of buses needed to accommodate growth in the District. It is the intention that this fund receive revenue transfers from the General Fund so that sufficient funds are available as the need arises for new bus purchases. No transfers were made from 2008-09 through 2012-13. In 2013-14, the District transferred \$220,000 to purchase three mid-size buses in 2013-14. The District transferred \$400,000 during SY 2014-15, 2015-16, 2016-17 and 2017-18 to purchase buses. No transfers were made from 2018-19 through 2022-23. No transfer is planned for 2023-24. In July 2021, the District was awarded \$693,218 from California Air Resource Board (CARB) for the purchase of four (4) electric buses and three (3) CNG buses and will be partially funded with Pupil Transportation Equipment Fund.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$223,087	\$0	\$231,266
Revenue			
Net Inc/(Dec) in Fair Market Value of Investments	\$5,637	\$0	\$0
Local Revenue - Interest	2,788	0	500
Total Revenue	\$8,425	\$0	\$500
Total Beginning Balance & Revenue	\$231,512	\$0	\$231,766
Expenditures			
Supplies	\$0	\$0	\$0
Sites, Buildings & Equipment	246	0	231,766
Total Expenditures	\$246	\$0	\$231,766
Total Ending Balance, June 30	\$231,266	\$0	\$0

Cafeteria Account (13-00)

ATTACHEMENT IV

The District expects to serve over 4 million breakfasts and lunches in 2023-24. Due to the ongoing COVID pandemic, all meals will be offered free of charge for the entirety of the 2023-24 school year through federal and state reimbursements. Each meal must meet strict nutritional guidelines.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	<u>\$14,305,836</u>	<u>\$20,016,711</u>	<u>\$21,732,993</u>
Revenue			
Federal	\$13,070,462	\$12,250,000	\$12,250,000
State	10,694,846	10,250,000	10,250,000
Local	<u>386,708</u>	<u>350,000</u>	<u>350,000</u>
Total Revenue	<u>\$24,152,016</u>	<u>\$22,850,000</u>	<u>\$22,850,000</u>
Total Beginning Balance & Revenue	<u>\$38,457,852</u>	<u>\$42,866,711</u>	<u>\$44,582,993</u>
Expenditures			
Classified Salaries	\$5,285,107	\$5,555,878	\$5,913,637
Employee Benefits	2,140,746	2,378,564	2,641,157
Supplies & Materials	8,528,311	9,763,570	9,797,470
Services & Other Expenses	130,559	101,385	138,653
Capital Outlay	281,710	820,000	1,145,681
Other Outgo	<u>358,426</u>	<u>407,314</u>	<u>437,159</u>
Total Expenditures	<u>\$16,724,859</u>	<u>\$19,026,711</u>	<u>\$20,073,757</u>
Ending Balance	<u><u>\$21,732,993</u></u>	<u><u>\$23,840,000</u></u>	<u><u>\$24,509,236</u></u>
Stores	\$222,449	\$150,000	\$150,000
Restricted	<u>21,510,544</u>	<u>23,690,000</u>	<u>24,359,236</u>
Total Ending Balance, June 30	<u><u>\$21,732,993</u></u>	<u><u>\$23,840,000</u></u>	<u><u>\$24,509,236</u></u>

Child Development Fund (12-06)

ATTACHMENT IV

The Child Development program includes the State Preschool classrooms located at Allen, Cook, Finney, Harborside, Kellogg, Lauderbach, Loma Verde, Mueller Charter, Olympic View, Otay, Rice, Rogers, Rohr, Valle Lindo, and Vista Square. The sites run both a morning and afternoon session. In FY 2023-24, there will be 30 state preschool sessions with slots available for 668 students, ages 3-4. CSPP contractors will be reimbursed based on the lesser of 100 percent of the contract's maximum reimbursement amount (MRA) or net reimbursable program costs and revenue earned will not be based on attendance similar to the previous year.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$1,354,772	\$1,221,762	\$1,328,551
Revenue			
State	\$5,115,509	\$4,557,782	\$4,454,676
Local	41,644	19,000	19,000
Net Inc/(Dec) in Fair Market Value of Investments	(44,809)	0	0
Total Revenue	\$5,112,344	4,576,782	\$4,473,676
Total Beginning Balance & Revenue	\$6,467,116	\$5,798,544	\$5,802,227
Expenditures			
Certificated Salaries	\$2,181,618	\$1,881,532	\$1,864,463
Classified Salaries	1,047,095	1,028,566	956,745
Employee Benefits	1,249,511	1,320,390	1,213,004
Supplies & Materials	296,452	283,348	418,246
Services & Other Expenses	67,260	34,214	91,214
Capital Outlay	103,009	0	0
Other Outgo	193,620	179,348	190,796
Total Expenditures	\$5,138,565	\$4,727,398	\$4,734,468
Total Ending Balance, June 30	\$1,328,551	\$1,071,146	\$1,067,759

CHARTER SCHOOLS FUND (09-00)

ATTACHMENT IV

The District has five charter schools that are dependent direct-funded from the state and are accounted for in the Charter Schools Fund. The five charter schools are Arroyo Vista, Chula Vista Learning Community, Discovery, Feaster, and Mueller. Leonardo da Vinci Health Sciences Charter School was authorized by the District in April 2009 and began operating in 2009-10. The Learning Choice Academy-Chula Vista was authorized by the District in May 2018 and began operating in 2018-19. Leonardo da Vinci Health Sciences Charter School and The Learning Choice Academy-Chula Vista are non-profit public benefit corporations and are not included in the Charter Schools Fund.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10-31-23
BEGINNING BALANCE, JULY 1	<u>\$25,626,325</u>	<u>\$32,984,016</u>	<u>\$48,291,497</u>
REVENUE			
Federal	\$8,417,059	\$3,559,604	\$8,927,407
State: LCFF	69,180,861	73,322,764	71,463,598
Lottery	1,914,909	1,368,365	1,522,705
Other State	24,259,211	9,639,634	11,184,606
Local: Other Local	<u>787,643</u>	<u>158,665</u>	<u>376,967</u>
Total Revenue	<u>\$104,559,683</u>	<u>\$88,049,032</u>	<u>\$93,475,283</u>
Total Beginning Balance & Revenue	<u>\$130,186,008</u>	<u>\$121,033,048</u>	<u>\$141,766,780</u>
EXPENDITURES			
Certificated Salaries	\$34,245,255	\$33,075,443	\$34,791,684
Classified Salaries	7,456,922	6,351,862	\$6,340,440
Employee Benefits	16,948,244	18,204,351	\$19,070,352
Supplies & Materials	3,182,883	3,892,996	\$21,367,265
Services & Other Operating Expenses	18,131,645	21,260,393	\$20,976,676
Sites, Buildings & Equipment	257,882	690,000	\$1,078,796
Other Outgo - Transfers Out for Debt Service	<u>1,671,680</u>	<u>553,586</u>	<u>553,586</u>
Total Expenditures	<u>\$81,894,511</u>	<u>\$84,028,631</u>	<u>\$104,178,799</u>
Ending Balance	<u>\$48,291,497</u>	<u>\$37,004,417</u>	<u>\$37,587,981</u>
ENDING BALANCE, JUNE 30			
Designated for Revolving Cash Fund	\$10,000	\$10,000	\$10,000
Designated for Prepaid Items	97,490	-	-
Restricted Designated Minimum Reserve	4,094,726	4,201,432	5,208,940
Designated for Restricted Funds	20,737,799	8,472,087	8,635,144
Undesignated Reserve	<u>23,351,482</u>	<u>24,320,898</u>	<u>23,733,897</u>
Total Ending Balance	<u>\$48,291,497</u>	<u>\$37,004,417</u>	<u>\$37,587,981</u>

Student Activity Special Revenue Fund (08-00)

ATTACHMENT IV

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84 (GASB 84), Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities for all state and local government. GASB 84 identifies that Associated Student Body (ASB) activities as non-fiduciary and should be reported in the District's governmental fund beginning in SY 2020-21. The Student Activity Special Revenue Fund accounts for the transactions associated with student fundraising activities and the expending of those funds to promote the general welfare, morale, and educational experiences of the student body. The Student Activity funds were previously accounted for in a special trust fund.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	<u>\$851,132</u>	<u>\$1,051,132</u>	<u>\$1,071,991</u>
Revenue			
Other Local	<u>\$1,455,276</u>	<u>\$1,300,000</u>	<u>\$1,300,000</u>
Total Revenue	<u>\$1,455,276</u>	<u>\$1,300,000</u>	<u>\$1,300,000</u>
Total Beginning Balance & Revenue	<u>\$2,306,408</u>	<u>\$2,351,132</u>	<u>\$2,371,991</u>
Expenditures			
Supplies	\$264,872	\$500,000	\$500,000
Services & Other Expenses Energy Assessment	969,545	600,000	600,000
Total Expenditures & Other Outgo	<u>\$1,234,417</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Total Ending Balance, June 30	<u><u>\$1,071,991</u></u>	<u><u>\$1,251,132</u></u>	<u><u>\$1,271,991</u></u>

Self Insurance Fund (67-00)

ATTACHMENT IV

of injuries suffered while working. The District is self-insured for workers' compensation. The District pays a rate per \$100 of each employee's salary as premiums. For FY 2013-14 through 2016-17 the rate was \$2.00 per \$100 and \$1.50 per \$100 for 2017-18 through 2019-20. For FY 2020-21, 2021-22, and 2022-23 the rate is \$1.00 per \$100. For FY 2023-24, the rate will be \$1.50 per \$100.

	2022-23 Unaudited Actuals @ Year End	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$13,609,680	\$12,556,920	\$12,526,196
Revenue			
Local Revenue	\$2,604,269	\$3,700,000	\$3,700,000
Local Revenue - Interest	284,454	200,000	200,000
Net Inc/(Dec) in Fair Market Value of Investments	3,205	0	0
Total Revenue	\$2,891,928	\$3,900,000	\$3,900,000
Total Beginning Balance & Revenue	\$16,501,608	\$16,456,920	\$16,426,196
Expenditures			
Services & Other Operating Expenses	\$3,975,412	\$4,300,000	\$4,300,000
Total Expenditures	\$3,975,412	\$4,300,000	\$4,300,000
Ending Balance	\$12,526,196	\$12,156,920	\$12,126,196
Reserve for Medical & Compensation Contingencies and Retiree Benefits	12,526,196	12,156,920	12,126,196
Total Ending Balance, June 30	\$12,526,196	\$12,156,920	\$12,126,196

Community Facilities District Capital Projects Fund (49-00)

ATTACHMENT IV

The Community Facilities District (CFD) Capital Projects Fund 49-00 was established to record all CFD special tax deposits. CFDs are primarily used to fund new school construction and expansion. The CFD Capital Projects Fund contains CFD Nos. 1 through 6, 10 through 15 and 17 through 21. Funds for debt service payments will be transferred to the CFD Debt Service Fund (52-00). In December 2021, two Certificates of Participations were issued - a \$60,000,000 COP was issued to partially fund the construction of Sotomayor elementary school which is projected to open in July 2024 and a \$16,475,000 COP was issued to refund the 2011 Certificates of Participation.

	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$123,130,239	\$94,535,555	\$95,233,525
Revenue			
Special Tax Collections	\$21,834,959	\$21,980,000	\$21,980,000
Delinquent Collections	315,717	200,000	200,000
Net Inc/(Dec) in Fair Market Value of Investments	(129,650)	0	0
Interest	1,318,587	500,000	500,000
Total Revenue	\$23,339,613	\$22,680,000	\$22,680,000
Total Beginning Balance & Revenue	\$146,469,852	\$117,215,555	\$117,913,525
Expenditures			
Supplies & Materials	\$476,353	\$0	\$15,307
Services & Other Expenses	393,211	312,171	793,407
Sites, Buildings & Equipment Other	32,724,996	45,887,643	45,470,997
Transfers to CFD Debt Service Fund (52-00)	17,641,767	17,173,105	17,173,105
Total Expenditures	\$51,236,327	\$63,372,919	\$63,452,816
Ending Balance	\$95,233,525	\$53,842,636	\$54,460,709
Designated for School 48	\$57,978,047	\$9,295,308	\$11,983,830
Designated for CFD Debt Service Payments and School Construction	41,393,951	44,547,328	42,476,879
Total Ending Balance, June 30	\$95,233,525	\$53,842,636	\$54,460,709
Outstanding COP Obligations, July 1	\$186,655,000	\$174,975,000	\$174,975,000
Annual Principal Retired	(11,680,000)	(11,755,000)	(11,755,000)
Outstanding Obligations, June 30	\$174,975,000	\$163,220,000	\$163,220,000

Community Facilities District Debt Service Fund (52-00)

ATTACHMENT IV

The Community Facilities District (CFD) Debt Service Fund 52-00 was established to record all CFD debt service payments. CFDs are primarily used to fund new school construction and expansion. Funds for debt service payments will be transferred from the CFD Capital Projects Fund (49-00).

	2022-23 Unaudited Actuals @ Year End	2023-24 Adopted Budget	2023-24 First Interim @ 10/31/23
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$17,641,769	\$17,173,105	\$17,173,105
Total Revenue	\$17,641,769	\$17,173,105	\$17,173,105
Total Beginning Balance & Revenue	\$17,641,769	\$17,173,105	\$17,173,105
Expenditures			
COPs/Bond Principal Payment	\$11,680,000	\$11,755,000	\$11,755,000
COPs/Bond Interest Expense	5,961,769	5,418,105	5,418,105
Total Expenditures	\$17,641,769	\$17,173,105	\$17,173,105
Total Ending Balance, June 30	\$0	\$0	\$0

2023-24 Cash Flow
General Fund + Categorical Programs

	Jul-23 (Actual)	Aug-23 (Actual)	Sept-23 (Actual)	Oct-23 (Actual)	Nov-23 (Estimated)	Dec-23 (Estimated)	Jan-24 (Estimated)	Feb-24 (Estimated)	Mar-24 (Estimated)	April-24 (Estimated)	May-24 (Estimated)	June-24 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 158,193,142	\$ 137,639,585	\$ 117,423,740	\$ 120,759,073	\$ 109,644,843	\$ 105,245,085	\$ 141,003,095	\$ 149,965,584	\$ 140,066,019	\$ 138,090,652	\$ 168,013,612	\$ 157,422,718	\$ 158,193,142
LCFF - State Aid Apportionment	5,956,865	5,956,865	10,722,357	10,722,357	10,722,357	10,722,357	10,722,357	10,504,206	10,504,206	10,504,206	10,504,206	10,504,206	118,046,545
Property Taxes	964,047	2,108,893	860,316	1,705,892	5,597,465	40,111,197	19,639,268	4,832,059	3,289,800	37,789,651	7,672,761	5,638,645	130,209,994
EPA Tax Initiative	-	-	11,849,532	-	-	11,849,532	-	-	10,052,342	-	-	10,052,341	43,803,747
RDA Residual Balance & CRD	-	-	-	-	-	-	1,416,704	-	-	-	-	3,305,641	4,722,345
Charter in-Lieu Taxes	-	(1,882,131)	(3,764,258)	(2,509,505)	(2,509,505)	(2,509,505)	(2,509,505)	(2,509,505)	(4,713,968)	(2,356,984)	(2,356,984)	(2,356,984)	(29,978,834)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	-	-	1,707,070	-	-	1,707,070
Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Impact Aid	-	-	-	551,914	-	-	-	-	623,565	-	-	(369,968)	805,511
Title I	-	-	-	-	-	-	1,396,056	-	-	1,396,056	-	-	2,792,112
Title II	-	-	-	-	-	-	185,404	-	-	185,404	-	-	370,808
Title III	-	-	-	-	-	-	188,221	-	-	188,221	-	-	376,442
Title IV	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER III	-	-	-	-	5,788,513	-	3,224,568	-	-	6,150,485	-	-	15,163,566
Other Federal	-	284,996	-	25,624	-	-	-	-	-	-	-	-	310,620
Lottery	-	-	-	-	-	-	1,445,002	-	1,540,961	-	-	1,141,012	4,126,975
Mandated Block Grant	-	-	-	-	721,336	-	-	-	-	-	-	-	721,336
Expanded Learning Opportunity Program	1,071,024	1,071,024	1,927,843	1,927,843	1,927,843	1,927,843	1,927,843	2,444,391	2,444,391	2,444,391	2,444,391	2,444,391	24,003,218
Other State	388,221	388,221	698,797	698,797	698,797	698,797	698,797	756,102	756,102	756,102	756,102	756,104	8,050,939
ASES Pass Through	-	-	-	-	-	-	-	-	-	-	-	3,470,704	3,470,704
PA Special Ed Pass Through	1,120,460	1,104,361	2,011,992	2,011,992	1,968,273	1,968,273	1,968,273	1,943,215	1,943,215	1,943,215	1,943,215	1,943,215	21,869,699
Other Local	73,484	1,236,130	2,535,212	1,486,090	1,006,064	1,004,451	1,076,157	1,004,451	1,917,282	954,950	880,063	880,065	14,054,399
2022/23 Receivable	5,131,821	2,973,474	5,379,847	9,163,327	-	-	112,984	-	-	112,984	-	-	22,874,437
Other Revenue/Cash Inflows	14,686	932,331	1,283,259	1,268,114	713,152	713,152	713,152	713,152	713,152	713,152	713,152	713,148	9,203,602
Total Revenues	\$ 14,720,608	\$ 14,174,164	\$ 33,504,897	\$ 27,052,445	\$ 26,634,295	\$ 66,486,097	\$ 42,205,281	\$ 19,688,071	\$ 29,071,048	\$ 62,488,903	\$ 22,556,906	\$ 38,122,520	\$ 396,705,235
Total Revenue and Beg. Bal.	\$ 172,913,750	\$ 151,813,749	\$ 150,928,637	\$ 147,811,518	\$ 136,279,138	\$ 171,731,182	\$ 183,208,376	\$ 169,653,655	\$ 169,137,067	\$ 200,579,555	\$ 190,570,518	\$ 195,545,238	\$ 554,898,377
Salaries & Benefits	\$ 23,557,524	\$ 24,506,016	\$ 25,704,249	\$ 25,061,268	\$ 25,508,603	\$ 25,068,700	\$ 25,136,266	\$ 25,134,609	\$ 26,101,514	\$ 25,649,798	\$ 27,224,788	\$ 26,570,604	\$ 305,223,939
Commercial Warrant Exp	2,298,487	4,921,258	4,407,814	4,627,935	5,525,450	5,659,387	8,106,526	4,453,027	4,944,901	6,916,145	5,923,012	9,018,309	66,802,251
Temporary Transfers/DTDF	-	-	-	4,221,068	-	-	-	-	-	-	-	-	4,221,068
Other Cash Outflows	9,418,154	4,962,735	57,501	4,256,404	-	-	-	-	-	-	-	-	18,694,794
Total Expenditures	\$ 35,274,165	\$ 34,390,009	\$ 30,169,564	\$ 38,166,675	\$ 31,034,053	\$ 30,728,087	\$ 33,242,792	\$ 29,587,636	\$ 31,046,415	\$ 32,565,943	\$ 33,147,800	\$ 35,588,913	\$ 394,942,052
ENDING CASH BALANCE	\$ 137,639,585	\$ 117,423,740	\$ 120,759,073	\$ 109,644,843	\$ 105,245,085	\$ 141,003,095	\$ 149,965,584	\$ 140,066,019	\$ 138,090,652	\$ 168,013,612	\$ 157,422,718	\$ 159,956,325	\$ 159,956,325

2024-25 Cash Flow
General Fund + Categorical Programs

	Jul-24 (Estimated)	Aug-24 (Estimated)	Sept-24 (Estimated)	Oct-24 (Estimated)	Nov-24 (Estimated)	Dec-24 (Estimated)	Jan-25 (Estimated)	Feb-25 (Estimated)	Mar-25 (Estimated)	April-25 (Estimated)	May-25 (Estimated)	June-25 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 159,956,325	\$ 147,441,912	\$ 120,580,206	\$ 116,560,025	\$ 106,944,816	\$ 98,236,558	\$ 135,546,477	\$ 144,505,512	\$ 135,409,526	\$ 136,318,101	\$ 162,300,468	\$ 159,745,930	\$ 159,956,325
LCFF - State Aid Apportionment	6,050,666	6,050,666	10,891,198	10,891,198	10,891,198	10,891,198	10,891,198	10,891,199	10,891,199	10,891,199	10,891,199	10,891,199	121,013,317
Property Taxes	964,047	2,108,893	860,316	1,705,892	5,597,465	40,111,197	19,639,268	4,832,059	3,289,800	37,789,651	7,672,761	5,638,645	130,209,994
EPA Tax Initiative	-	-	11,750,628	-	-	11,750,628	-	-	11,750,628	-	-	11,750,627	47,002,511
RDA Residual Balance & CRD	-	-	-	-	-	-	1,416,704	-	-	-	-	3,305,641	4,722,345
Charter in-Lieu Taxes	-	(1,969,994)	(3,939,988)	(2,626,659)	(2,626,659)	(2,626,659)	(2,626,659)	(2,626,659)	(4,596,653)	(2,298,326)	(2,298,326)	(2,298,326)	(30,534,908)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	-	-	1,707,070	-	-	1,707,070
Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Impact Aid	-	-	-	761,403	-	-	-	-	623,565	-	-	(369,968)	1,015,000
Title I	-	-	-	-	-	-	1,351,414	-	-	1,351,414	-	-	2,702,828
Title II	-	-	-	-	-	-	185,404	-	-	185,404	-	-	370,808
Title III	-	-	-	-	-	-	188,221	-	-	188,221	-	-	376,442
Title IV	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER III	7,729,987	-	-	907,837	-	-	-	-	-	-	-	-	8,637,824
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
Lottery	-	-	-	-	-	-	1,445,002	-	1,540,961	-	-	1,141,012	4,126,975
Mandated Block Grant	-	-	-	-	721,336	-	-	-	-	-	-	-	721,336
Expanded Learning Opportunity Program	1,200,161	1,200,161	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	2,160,290	24,003,222
Other State	388,221	388,221	698,797	698,797	698,797	698,797	698,797	756,102	756,102	756,102	756,102	756,104	8,050,939
ASES Pass Through	-	-	-	-	-	-	-	-	-	-	-	3,470,704	3,470,704
PA Special Ed Pass Through	1,120,460	1,104,361	2,011,992	2,011,992	1,968,273	1,968,273	1,968,273	1,943,215	1,943,215	1,943,215	1,943,215	1,943,215	21,869,699
Other Local	-	785,271	1,501,255	1,057,590	1,006,064	1,004,451	1,076,157	1,004,451	1,917,282	954,950	880,063	880,065	12,067,599
2022/23 Receivable	3,200,263	(2,356,984)	107,813	2,804,676	-	107,813	-	-	-	-	6,589,917	346,283	10,799,781
Other Revenue/Cash Inflows	-	725,632	725,632	725,632	725,632	725,632	725,632	725,632	725,632	725,632	725,632	725,628	7,981,948
Total Revenues	\$ 20,653,805	\$ 8,036,227	\$ 26,767,933	\$ 21,098,648	\$ 21,142,396	\$ 66,791,620	\$ 39,119,701	\$ 19,686,289	\$ 31,002,021	\$ 56,354,822	\$ 29,320,853	\$ 40,341,119	\$ 380,315,434
Total Revenue and Beg. Bal.	\$ 180,610,130	\$ 155,478,139	\$ 147,348,139	\$ 137,658,673	\$ 128,087,212	\$ 165,028,178	\$ 174,666,178	\$ 164,191,801	\$ 166,411,547	\$ 192,672,923	\$ 191,621,321	\$ 200,087,049	\$ 540,271,759
Salaries & Benefits	\$ 23,224,689	\$ 25,668,086	\$ 26,380,300	\$ 26,085,922	\$ 26,335,434	\$ 25,881,272	\$ 25,951,028	\$ 25,949,317	\$ 26,947,564	\$ 26,481,206	\$ 28,107,247	\$ 27,431,859	\$ 314,443,924
Commercial Warrant Exp	2,298,487	4,921,258	4,407,814	4,627,935	3,515,220	3,600,429	4,209,638	2,832,958	3,145,882	3,891,249	3,768,144	5,737,332	46,956,346
Temporary Transfers/DTDF	-	4,308,589	-	-	-	-	-	-	-	-	-	-	4,308,589
Other Cash Outflows	7,645,042	-	-	-	-	-	-	-	-	-	-	-	7,645,042
Total Expenditures	\$ 33,168,218	\$ 34,897,933	\$ 30,788,114	\$ 30,713,857	\$ 29,850,654	\$ 29,481,701	\$ 30,160,666	\$ 28,782,275	\$ 30,093,446	\$ 30,372,455	\$ 31,875,391	\$ 33,169,191	\$ 373,353,901
ENDING CASH BALANCE	\$ 147,441,912	\$ 120,580,206	\$ 116,560,025	\$ 106,944,816	\$ 98,236,558	\$ 135,546,477	\$ 144,505,512	\$ 135,409,526	\$ 136,318,101	\$ 162,300,468	\$ 159,745,930	\$ 166,917,858	\$ 166,917,858

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: December 13, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Kristin Armatis Telephone: 619-425-9600 x 181391
Title: Director of Fiscal Services E-mail: kristin.armatis@cvesd.org

Criteria and Standards Review Summary

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

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

First 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 budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	

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)	21,595.59	21,595.59	21,105.74	21,567.85	(27.74)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,595.59	21,595.59	21,105.74	21,567.85	(27.74)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	17.89	17.89	19.16	19.16	1.27	7.0%
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)	17.89	17.89	19.16	19.16	1.27	7.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,613.48	21,613.48	21,124.90	21,587.01	(26.47)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	5,729.55	5,729.55	5,726.15	5,726.15	(3.40)	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	5,729.55	5,729.55	5,726.15	5,726.15	(3.40)	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	5,729.55	5,729.55	5,726.15	5,726.15	(3.40)	0.0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	21,595.59	21,567.85		
	Charter School	0.00	0.00		
	Total ADA	21,595.59	21,567.85	(.1%)	Met
1st Subsequent Year (2024-25)	District Regular	21,051.86	21,132.63		
	Charter School				
	Total ADA	21,051.86	21,132.63	.4%	Met
2nd Subsequent Year (2025-26)	District Regular	20,805.76	21,105.74		
	Charter School				
	Total ADA	20,805.76	21,105.74	1.4%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	22,245.00	22,289.00		
Charter School				
Total Enrollment	22,245.00	22,289.00	.2%	Met
1st Subsequent Year (2024-25)				
District Regular	22,245.00	22,289.00		
Charter School				
Total Enrollment	22,245.00	22,289.00	.2%	Met
2nd Subsequent Year (2025-26)				
District Regular	22,245.00	22,289.00		
Charter School				
Total Enrollment	22,245.00	22,289.00	.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	22,421	22,448	
Charter School			
Total ADA/Enrollment	22,421	22,448	99.9%
Second Prior Year (2021-22)			
District Regular	20,303	22,187	
Charter School			
Total ADA/Enrollment	20,303	22,187	91.5%
First Prior Year (2022-23)			
District Regular	20,788	22,245	
Charter School			
Total ADA/Enrollment	20,788	22,245	93.5%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	21,106	22,289		
Charter School	0			
Total ADA/Enrollment	21,106	22,289	94.7%	Met
1st Subsequent Year (2024-25)				
District Regular	21,106	22,289		
Charter School				
Total ADA/Enrollment	21,106	22,289	94.7%	Met
2nd Subsequent Year (2025-26)				
District Regular	21,106	22,289		
Charter School				
Total ADA/Enrollment	21,106	22,289	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change		
Current Year (2023-24)	294,113,360.00	296,795,400.00	.9%	Met	
1st Subsequent Year (2024-25)	297,621,931.00	302,948,166.00	1.8%	Met	
2nd Subsequent Year (2025-26)	303,489,008.00	312,927,535.00	3.1%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Increases in the COLA in both 2024-25 and 2025-26, as well as an increase in unduplicated pupil count, account for the increase in LCFF revenues.

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)	175,966,813.59	
Second Prior Year (2021-22)	179,329,747.88	195,757,466.33	91.6%
First Prior Year (2022-23)	199,786,567.00	222,866,485.00	89.6%
	Historical Average Ratio:		91.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		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)		
	Current Year (2023-24)	201,846,011.38		
1st Subsequent Year (2024-25)	208,648,861.81	228,550,699.60	91.3%	Met
2nd Subsequent Year (2025-26)	213,435,107.66	233,611,162.93	91.4%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	42,540,206.00	41,947,847.15	-1.4%	No
1st Subsequent Year (2024-25)	18,318,902.00	18,318,902.00	0.0%	No
2nd Subsequent Year (2025-26)	18,318,902.00	18,318,902.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	55,302,344.00	59,865,787.37	8.3%	Yes
1st Subsequent Year (2024-25)	55,302,344.00	55,302,344.00	0.0%	No
2nd Subsequent Year (2025-26)	55,302,344.00	55,302,344.00	0.0%	No

Explanation:
(required if Yes)

The increase in 2023-24 is due to receipt of \$2.5 million for the Community School Partnership Implementation Grant and \$1.6 million for the Universal Pre-Kindergarten Planning & Implementation Grant.

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

Current Year (2023-24)	40,880,751.00	43,730,979.04	7.0%	Yes
1st Subsequent Year (2024-25)	40,880,751.00	40,880,751.00	0.0%	No
2nd Subsequent Year (2025-26)	40,880,751.00	40,880,751.00	0.0%	No

Explanation:
(required if Yes)

The increase in 2023-24 is due to the receipt of \$1.8 million for Air Pollution Control funding, as well as \$450,000 for Medi-Cal administrative activities.

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

Current Year (2023-24)	9,236,080.00	29,550,185.87	219.9%	Yes
1st Subsequent Year (2024-25)	9,236,080.00	9,236,080.00	0.0%	No
2nd Subsequent Year (2025-26)	9,236,080.00	9,236,080.00	0.0%	No

Explanation:
(required if Yes)

The 2023-24 increase is attributable to an additional \$1.6 million for textbooks, \$3.4 million for remaining ESSER III expenditures, \$6.2 million for ELOP expenditures, \$3.9 million for site LCAP and Title I carry over funds, and \$1.5 million for the Universal Pre-Kindergarten Planning & Implementation Grant.

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

Current Year (2023-24)	33,525,916.00	45,405,011.04	35.4%	Yes
1st Subsequent Year (2024-25)	37,228,108.00	41,189,049.79	10.6%	Yes
2nd Subsequent Year (2025-26)	41,118,518.00	44,963,267.27	9.4%	Yes

Explanation:
(required if Yes)

The 2023-24 increase is due to additional ELOP expenditures of \$7.6 million, special ed contracts of \$2.8 million, and RRMA contribution of \$928,000. The increases in 2024-25 and 2025-26 are due to the ongoing receipt of ELOP funding and RRMA contribution.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	138,723,301.00	145,544,613.56	4.9%	Met
1st Subsequent Year (2024-25)	114,501,997.00	114,501,997.00	0.0%	Met
2nd Subsequent Year (2025-26)	114,501,997.00	114,501,997.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	42,761,996.00	74,955,196.91	75.3%	Not Met
1st Subsequent Year (2024-25)	46,464,188.00	50,425,129.79	8.5%	Not Met
2nd Subsequent Year (2025-26)	50,354,598.00	54,199,347.27	7.6%	Not Met

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

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

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

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

The 2023-24 increase is attributable to an additional \$1.6 million for textbooks, \$3.4 million for remaining ESSER III expenditures, \$6.2 million for ELOP expenditures, \$3.9 million for site LCAP and Title I carry over funds, and \$1.5 million for the Universal Pre-Kindergarten Planning & Implementation Grant.

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

The 2023-24 increase is due to additional ELOP expenditures of \$7.6 million, special ed contracts of \$2.8 million, and RRMA contribution of \$928,000. The increases in 2024-25 and 2025-26 are due to the ongoing receipt of ELOP funding and RRMA contribution.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	10,773,521.36	10,780,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,755,000.00	

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

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

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

The contribution has increased from the Adopted Budget due to the addition of ELOP expenditures in the 2023-24 First Interim Budget.

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)	10.0%	9.9%	9.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.3%	3.3%

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 Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	18,104,130.90	225,312,723.10	N/A	Met
1st Subsequent Year (2024-25)	16,748,412.40	228,550,699.60	N/A	Met
2nd Subsequent Year (2025-26)	18,136,141.07	233,611,162.93	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)	163,531,022.59	Met
1st Subsequent Year (2024-25)	172,197,980.00	Met
2nd Subsequent Year (2025-26)	180,101,795.68	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)	159,956,325.00	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.)	21,105.74	21,105.74	21,105.74
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	398,680,449.89	377,533,122.59	388,244,456.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	398,680,449.89	377,533,122.59	388,244,456.32

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,960,413.50	11,325,993.68	11,647,333.69
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	11,960,413.50	11,325,993.68	11,647,333.69

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	39,745,148.94	37,493,561.34	38,629,702.41
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(2.16)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	39,745,146.78	37,493,561.34	38,629,702.41
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.97%	9.93%	9.95%
District's Reserve Standard (Section 10B, Line 7):	11,960,413.50	11,325,993.68	11,647,333.69
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(43,361,142.00)	(44,377,155.00)	2.3%	1,016,013.00	Met
1st Subsequent Year (2024-25)	(46,861,142.00)	(47,797,155.00)	2.0%	936,013.00	Met
2nd Subsequent Year (2025-26)	(50,361,142.00)	(51,297,155.00)	1.9%	936,013.00	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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	Fund 01-00 / Fund 09-00	7439	7,908,787
Certificates of Participation	28	CFD Debt Service (52-00)	7438, 7439	179,945,000
General Obligation Bonds	20	Fund 51-00		185,713,285
Supp Early Retirement Program	N/A	N/A	N/A	
State School Building Loans	N/A	N/A	N/A	
Compensated Absences	1	Compensated absences	Multiple salary object codes	1,767,440
Other Long-term Commitments (do not include OPEB):				
Bond Premium - GO Bonds	20			7,156,260
Bond Premium - COP	28			10,810,097
TOTAL:				393,300,869

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,083,151	1,187,054	1,092,252	1,123,709
Certificates of Participation	18,223,624	17,726,692	17,991,710	17,311,835
General Obligation Bonds	22,208,441	84,996,198	25,143,936	26,572,024
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Premium - GO Bonds	1,123,418	1,149,419	1,717,274	1,710,212
Bond Premium - COP	959,516	971,934	1,043,016	1,070,046

Total Annual Payments:	43,598,150	106,031,297	46,988,188	47,787,826
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

On August 1, 2023 the 2019 GO Bond Anticipation Note matured and \$63.8 million was paid, which accounts for a majority of the increase for 2023-24. In July 2023, the District issued \$100 million in Election 2018 Series A GO Bond and \$62.5 million in Election 2020 Series B GO Bond, with the first debt service payment scheduled in August 2024. The debt service payments for the 2023 GO Bonds account for a majority of the increases in both 2024-25 and 2025-26.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	65,336,433.00	59,389,035.00
b. OPEB plan(s) fiduciary net position (if applicable)	16,025,614.00	15,799,269.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	49,310,819.00	43,589,766.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	9,521,254.00	5,797,245.00
1st Subsequent Year (2024-25)	9,521,254.00	5,797,245.00
2nd Subsequent Year (2025-26)	9,521,254.00	5,797,245.00

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

Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
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)	1,117,000.00	1,139,000.00
1st Subsequent Year (2024-25)	1,117,000.00	1,139,000.00
2nd Subsequent Year (2025-26)	1,117,000.00	1,139,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	150	151
1st Subsequent Year (2024-25)	150	151
2nd Subsequent Year (2025-26)	150	151

4. Comments:

The District provides postemployment health care benefits to all employees who retire from the District on or after reaching age 55 with at least 10 years of service (5 years for certificated employees hired prior to October 1, 2007). The District participates in several partial-

experience rated insurance products. For health coverage. Effective January 1, 2022, the health benefits contribution increased from \$1,000 to \$1,500 for represented and non-represented employees. For represented and non-represented classified employees who had health benefits as of September 18, 2007, and service at retirement, with the highest amount being \$1,000. For classified employees who were hired or became benefit eligible after September 18, 2007, effective January 1, 2022, the annual maximum is \$7,500. The retiree pays for any amount above the annual maximum and for the cost of covering dependents. Benefits cease for all retirees at age 65. The District fully funds the OPEB liability through a trust account with the CalPERS CERBT.

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	10,499,000.00	12,146,000.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)	4,336,000.00	4,962,000.00
	1st Subsequent Year (2024-25)	4,336,000.00	4,945,000.00
	2nd Subsequent Year (2025-26)	4,336,000.00	4,945,000.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)	3,700,000.00	3,700,000.00
	1st Subsequent Year (2024-25)	3,700,000.00	3,700,000.00
	2nd Subsequent Year (2025-26)	3,700,000.00	3,700,000.00

4 Comments:

An actuarial study of the self-insured workers compensation program is completed annually. Currently, the recommended funding level per \$100 of payroll is \$1.86. The District currently funds the program at \$1.50 per \$100 of payroll. The District projects an ending fund balance of \$12,126,196 for school year 2023-24 in its workers compensation insurance fund.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,266.3	1,313.3	1,313.3	1,313.3

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

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

1,390,311

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
17,380,646	18,249,678	19,162,162
79.0%	79.0%	79.0%
5.0%	5.0%	5.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
3,378,340	3,462,799	3,539,369
2.5%	2.5%	2.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	952.6	835.0	840.0	840.0

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

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.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

619,220

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

--	--	--

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,409,187	11,979,646	12,578,628
3. Percent of H&W cost paid by employer	81.3%	81.3%	81.3%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,006,226	1,023,835	1,032,769
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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	158.6	162.9	164.9	164.9

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

246,462

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

4. Amount included for any tentative salary schedule increases

	0	0	0
--	---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

2. Total cost of H&W benefits

	1,564,222	1,642,433	1,724,555
--	-----------	-----------	-----------

3. Percent of H&W cost paid by employer

	79.0%	79.0%	79.0%
--	-------	-------	-------

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

	5.0%	5.0%	5.0%
--	------	------	------

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

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

2. Cost of step & column adjustments

	246,018	395,912	408,396
--	---------	---------	---------

3. Percent change in step and column over prior year

	1.8%	1.8%	1.8%
--	------	------	------

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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

2. Total cost of other benefits

	50,400	50,400	50,400
--	--------	--------	--------

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

A7. The District currently uses Business Plus financial software, which is independent from the County's PeopleSoft system. The District is still required to submit commercial warrants for audit and financials to SDCOE on a regular basis.

End of School District First Interim Criteria and Standards Review

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	261,981,790.00	261,981,790.00	42,703,996.67	264,459,583.00	2,477,793.00	0.9%
2) Federal Revenue		8100-8299	1,023,000.00	1,023,000.00	665,926.54	1,023,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,738,789.00	7,738,789.00	1,110,525.96	8,091,879.00	353,090.00	4.6%
4) Other Local Revenue		8600-8799	14,219,547.00	14,219,547.00	4,765,313.94	14,219,547.00	0.00	0.0%
5) TOTAL, REVENUES			284,963,126.00	284,963,126.00	49,245,763.11	287,794,009.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,801,565.00	115,801,565.00	37,721,441.50	113,530,137.80	2,271,427.20	2.0%
2) Classified Salaries		2000-2999	33,884,432.00	33,884,432.00	10,983,276.84	31,696,299.02	2,188,132.98	6.5%
3) Employee Benefits		3000-3999	57,210,712.00	57,210,712.00	19,653,167.15	56,619,574.56	591,137.44	1.0%
4) Books and Supplies		4000-4999	5,176,598.00	5,176,598.00	2,948,908.38	10,556,090.15	(5,379,492.15)	-103.9%
5) Services and Other Operating Expenditures		5000-5999	16,845,175.00	16,845,175.00	6,375,007.72	17,618,711.77	(773,536.77)	-4.6%
6) Capital Outlay		6000-6999	541,167.00	541,167.00	75,825.11	578,328.24	(37,161.24)	-6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	158,143.00	158,143.00	63,978.00	158,143.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,286,195.00)	(4,286,195.00)	(60,957.16)	(5,444,561.44)	1,158,366.44	-27.0%
9) TOTAL, EXPENDITURES			225,331,597.00	225,331,597.00	77,760,647.54	225,312,723.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			59,631,529.00	59,631,529.00	(28,514,884.43)	62,481,285.90		
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	(43,361,142.00)	(43,361,142.00)	0.00	(44,377,155.00)	(1,016,013.00)	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,361,142.00)	(43,361,142.00)	0.00	(44,377,155.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			16,270,387.00	16,270,387.00	(28,514,884.43)	18,104,130.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,221,744.06	73,476,018.04		73,476,018.04	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)			69,221,744.06	73,476,018.04		73,476,018.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,221,744.06	73,476,018.04		73,476,018.04		
2) Ending Balance, June 30 (E + F1e)			85,492,131.06	89,746,405.04		91,580,148.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	48,500,000.00	48,500,000.00		51,000,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	36,157,131.06	40,411,405.04		39,745,148.94		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	115,575,351.00	115,575,351.00	33,358,444.00	118,046,547.00	2,471,196.00	2.1%
Education Protection Account State Aid - Current Year		8012	44,488,103.00	44,488,103.00	11,849,532.00	43,803,747.00	(684,356.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	621,931.00	621,931.00	3,080.80	621,932.00	1.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	118,895,290.00	118,895,290.00	373,947.34	118,783,294.00	(111,996.00)	-0.1%
Unsecured Roll Taxes		8042	3,734,708.00	3,734,708.00	3,664,066.25	3,754,807.00	20,099.00	0.5%
Prior Years' Taxes		8043	(216,592.00)	(216,592.00)	3,283.56	(207,143.00)	9,449.00	-4.4%
Supplemental Taxes		8044	6,829,612.00	6,829,612.00	1,161,970.42	6,880,406.00	50,794.00	0.7%
Education Revenue Augmentation Fund (ERAF)		8045	(310,898.00)	(310,898.00)	432,799.78	376,698.00	687,596.00	-221.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,495,855.00	4,495,855.00	0.00	4,722,345.00	226,490.00	5.0%
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	12,766.52	12,767.00	12,767.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			294,113,360.00	294,113,360.00	50,859,890.67	296,795,400.00	2,682,040.00	0.9%
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	(32,131,570.00)	(32,131,570.00)	(8,155,894.00)	(32,335,817.00)	(204,247.00)	0.6%
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			261,981,790.00	261,981,790.00	42,703,996.67	264,459,583.00	2,477,793.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,015,000.00	1,015,000.00	674,422.39	1,015,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,000.00	8,000.00	(8,495.85)	8,000.00	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			1,023,000.00	1,023,000.00	665,926.54	1,023,000.00	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	721,336.00	721,336.00	0.00	721,336.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,509,650.00	3,509,650.00	125,665.96	3,862,740.00	353,090.00	10.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

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)
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	3,507,803.00	3,507,803.00	984,860.00	3,507,803.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,738,789.00	7,738,789.00	1,110,525.96	8,091,879.00	353,090.00	4.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	475.00	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	342,412.00	342,412.00	126,944.81	342,412.00	0.00	0.0%
Interest		8660	505,000.00	505,000.00	964,576.41	505,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,527,409.00	12,527,409.00	3,255,533.88	12,527,409.00	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	6,726.00	6,726.00	0.00	6,726.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	798,000.00	798,000.00	417,783.84	798,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	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			14,219,547.00	14,219,547.00	4,765,313.94	14,219,547.00	0.00	0.0%
TOTAL, REVENUES			284,963,126.00	284,963,126.00	49,245,763.11	287,794,009.00	2,830,883.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	97,335,800.00	97,335,800.00	31,880,583.87	95,297,387.01	2,038,412.99	2.1%
Certificated Pupil Support Salaries		1200	7,984,393.00	7,984,393.00	2,419,142.52	7,235,742.29	748,650.71	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,309,135.00	10,309,135.00	3,401,995.32	10,691,176.50	(382,041.50)	-3.7%
Other Certificated Salaries		1900	172,237.00	172,237.00	19,719.79	305,832.00	(133,595.00)	-77.6%
TOTAL, CERTIFICATED SALARIES			115,801,565.00	115,801,565.00	37,721,441.50	113,530,137.80	2,271,427.20	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,484,802.00	6,484,802.00	1,358,100.74	3,785,303.80	2,699,498.20	41.6%
Classified Support Salaries		2200	11,575,380.00	11,575,380.00	3,942,605.98	11,279,337.07	296,042.93	2.6%
Classified Supervisors' and Administrators' Salaries		2300	2,771,497.00	2,771,497.00	967,154.05	2,946,316.00	(174,819.00)	-6.3%
Clerical, Technical and Office Salaries		2400	11,650,135.00	11,650,135.00	3,875,807.98	11,581,687.59	68,447.41	0.6%
Other Classified Salaries		2900	1,402,618.00	1,402,618.00	839,608.09	2,103,654.56	(701,036.56)	-50.0%
TOTAL, CLASSIFIED SALARIES			33,884,432.00	33,884,432.00	10,983,276.84	31,696,299.02	2,188,132.98	6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,979,584.00	21,979,584.00	7,099,735.61	21,527,898.21	451,685.79	2.1%
PERS		3201-3202	8,284,592.00	8,284,592.00	2,536,756.64	7,727,346.52	557,245.48	6.7%
OASDI/Medicare/Alternative		3301-3302	3,991,066.00	3,991,066.00	1,338,151.67	4,084,878.74	(93,812.74)	-2.4%
Health and Welfare Benefits		3401-3402	18,273,569.00	18,273,569.00	5,895,590.52	19,209,769.19	(936,200.19)	-5.1%
Unemployment Insurance		3501-3502	735,706.00	735,706.00	24,110.22	72,478.91	663,227.09	90.1%
Workers' Compensation		3601-3602	2,119,238.00	2,119,238.00	731,553.10	2,182,098.80	(62,860.80)	-3.0%
OPEB, Allocated		3701-3702	0.00	0.00	248,538.76	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	1,826,957.00	1,826,957.00	1,778,730.63	1,815,104.19	11,852.81	0.6%
TOTAL, EMPLOYEE BENEFITS			57,210,712.00	57,210,712.00	19,653,167.15	56,619,574.56	591,137.44	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	0.00	0.00	1,219,723.82	1,588,940.40	(1,588,940.40)	New
Books and Other Reference Materials		4200	0.00	0.00	155.72	0.00	0.00	0.0%
Materials and Supplies		4300	5,080,416.00	5,080,416.00	1,616,296.81	8,739,828.72	(3,659,412.72)	-72.0%
Noncapitalized Equipment		4400	96,182.00	96,182.00	112,732.03	227,321.03	(131,139.03)	-136.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,176,598.00	5,176,598.00	2,948,908.38	10,556,090.15	(5,379,492.15)	-103.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	877,882.00	877,882.00	126,310.71	1,237,882.00	(360,000.00)	-41.0%
Travel and Conferences		5200	165,921.00	165,921.00	61,321.21	202,038.00	(36,117.00)	-21.8%
Dues and Memberships		5300	39,529.00	39,529.00	40,852.84	58,391.00	(18,862.00)	-47.7%
Insurance		5400-5450	3,159,909.00	3,159,909.00	2,754,744.20	2,818,913.00	340,996.00	10.8%
Operations and Housekeeping Services		5500	5,731,000.00	5,731,000.00	1,342,182.21	5,731,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,693.00	96,693.00	79,199.54	247,825.34	(151,132.34)	-156.3%
Transfers of Direct Costs		5710	(295,790.00)	(295,790.00)	(57,564.50)	(293,603.00)	(2,187.00)	0.7%
Transfers of Direct Costs - Interfund		5750	(98,100.00)	(98,100.00)	(46,359.66)	(177,094.00)	78,994.00	-80.5%
Professional/Consulting Services and Operating Expenditures		5800	6,406,749.00	6,406,749.00	1,866,229.07	7,021,996.94	(615,247.94)	-9.6%
Communications		5900	761,382.00	761,382.00	208,092.10	771,362.49	(9,980.49)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,845,175.00	16,845,175.00	6,375,007.72	17,618,711.77	(773,536.77)	-4.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
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	541,167.00	541,167.00	75,825.11	578,328.24	(37,161.24)	-6.9%
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			541,167.00	541,167.00	75,825.11	578,328.24	(37,161.24)	-6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	158,143.00	158,143.00	63,978.00	158,143.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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)			158,143.00	158,143.00	63,978.00	158,143.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,699,533.00)	(3,699,533.00)	(957.16)	(4,816,606.82)	1,117,073.82	-30.2%
Transfers of Indirect Costs - Interfund		7350	(586,662.00)	(586,662.00)	(60,000.00)	(627,954.62)	41,292.62	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,286,195.00)	(4,286,195.00)	(60,957.16)	(5,444,561.44)	1,158,366.44	-27.0%
TOTAL, EXPENDITURES			225,331,597.00	225,331,597.00	77,760,647.54	225,312,723.10	18,873.90	0.0%
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								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of 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	(43,361,142.00)	(43,361,142.00)	0.00	(44,377,155.00)	(1,016,013.00)	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,361,142.00)	(43,361,142.00)	0.00	(44,377,155.00)	(1,016,013.00)	2.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(43,361,142.00)	(43,361,142.00)	0.00	(44,377,155.00)	(1,016,013.00)	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,583,152.00	1,583,152.00	6,125.00	1,700,945.00	117,793.00	7.4%
2) Federal Revenue		8100-8299	41,517,206.00	41,517,206.00	1,574,803.80	40,924,847.15	(592,358.85)	-1.4%
3) Other State Revenue		8300-8599	47,563,555.00	47,563,555.00	9,398,664.12	51,773,908.37	4,210,353.37	8.9%
4) Other Local Revenue		8600-8799	26,661,204.00	26,661,204.00	8,021,020.67	29,511,432.04	2,850,228.04	10.7%
5) TOTAL, REVENUES			117,325,117.00	117,325,117.00	19,000,613.59	123,911,132.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,656,080.00	42,656,080.00	12,444,339.46	37,953,990.18	4,702,089.82	11.0%
2) Classified Salaries		2000-2999	26,261,378.00	26,261,378.00	8,136,431.44	30,900,423.59	(4,639,045.59)	-17.7%
3) Employee Benefits		3000-3999	46,386,281.00	46,386,281.00	8,706,730.13	46,737,144.84	(350,863.84)	-0.8%
4) Books and Supplies		4000-4999	4,059,482.00	4,059,482.00	4,471,107.47	18,994,095.72	(14,934,613.72)	-367.9%
5) Services and Other Operating Expenditures		5000-5999	16,680,741.00	16,680,741.00	2,922,923.05	27,786,299.27	(11,105,558.27)	-66.6%
6) Capital Outlay		6000-6999	82,749.00	82,749.00	35,429.92	4,795,929.37	(4,713,180.37)	-5,695.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,383,237.00	1,383,237.00	948,763.62	1,383,237.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,699,533.00	3,699,533.00	957.16	4,816,606.82	(1,117,073.82)	-30.2%
9) TOTAL, EXPENDITURES			141,209,481.00	141,209,481.00	37,666,682.25	173,367,726.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,884,364.00)	(23,884,364.00)	(18,666,068.66)	(49,456,594.23)		
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	43,361,142.00	43,361,142.00	0.00	44,377,155.00	1,016,013.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,361,142.00	43,361,142.00	0.00	44,377,155.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,476,778.00	19,476,778.00	(18,666,068.66)	(5,079,439.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,317,494.70	77,030,312.88		77,030,312.88	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)			60,317,494.70	77,030,312.88		77,030,312.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,317,494.70	77,030,312.88		77,030,312.88		
2) Ending Balance, June 30 (E + F1e)			79,794,272.70	96,507,090.88		71,950,873.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	79,794,273.03	96,510,452.36		71,950,875.81		
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	(.33)	(3,361.48)		(2.16)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,583,152.00	1,583,152.00	6,125.00	1,700,945.00	117,793.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,583,152.00	1,583,152.00	6,125.00	1,700,945.00	117,793.00	7.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,267,345.00	6,267,345.00	0.00	6,275,889.00	8,544.00	0.1%
Special Education Discretionary Grants		8182	604,164.00	604,164.00	85,964.71	604,812.45	648.45	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	273,687.00	273,687.00	45,697.32	406,450.00	132,763.00	48.5%
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	6,922,808.00	6,922,808.00	0.00	7,183,839.21	261,031.21	3.8%
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	1,079,264.00	1,079,264.00	79,246.06	1,126,152.06	46,888.06	4.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	83,555.00	83,555.00	New
Title III, Part A, English Learner Program	4203	8290	881,460.00	881,460.00	521,746.10	1,271,042.10	389,582.10	44.2%
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	802,540.00	802,540.00	259,949.65	808,480.25	5,940.25	0.7%
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	24,685,938.00	24,685,938.00	582,199.96	23,164,627.08	(1,521,310.92)	-6.2%
TOTAL, FEDERAL REVENUE			41,517,206.00	41,517,206.00	1,574,803.80	40,924,847.15	(592,358.85)	-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	1,383,215.00	1,383,215.00	240,240.63	1,469,538.00	86,323.00	6.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	46,180,340.00	46,180,340.00	9,158,423.49	50,304,370.37	4,124,030.37	8.9%
TOTAL, OTHER STATE REVENUE			47,563,555.00	47,563,555.00	9,398,664.12	51,773,908.37	4,210,353.37	8.9%
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	4,084,483.00	4,084,483.00	425,807.21	4,095,924.04	11,441.04	0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	566,952.00	566,952.00	1,346,408.46	3,535,085.00	2,968,133.00	523.5%
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	22,009,769.00	22,009,769.00	6,248,805.00	21,880,423.00	(129,346.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			26,661,204.00	26,661,204.00	8,021,020.67	29,511,432.04	2,850,228.04	10.7%
TOTAL, REVENUES			117,325,117.00	117,325,117.00	19,000,613.59	123,911,132.56	6,586,015.56	5.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,627,304.00	29,627,304.00	8,625,426.22	25,820,483.43	3,806,820.57	12.8%
Certificated Pupil Support Salaries		1200	8,742,448.00	8,742,448.00	2,910,478.99	9,163,217.17	(420,769.17)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,294,992.00	3,294,992.00	638,862.00	2,280,992.70	1,013,999.30	30.8%
Other Certificated Salaries		1900	991,336.00	991,336.00	269,572.25	689,296.88	302,039.12	30.5%
TOTAL, CERTIFICATED SALARIES			42,656,080.00	42,656,080.00	12,444,339.46	37,953,990.18	4,702,089.82	11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,680,307.00	17,680,307.00	4,880,572.77	15,425,243.68	2,255,063.32	12.8%
Classified Support Salaries		2200	4,513,541.00	4,513,541.00	1,480,263.40	5,655,884.48	(1,142,343.48)	-25.3%
Classified Supervisors' and Administrators' Salaries		2300	767,833.00	767,833.00	334,671.92	1,145,559.50	(377,726.50)	-49.2%
Clerical, Technical and Office Salaries		2400	1,201,784.00	1,201,784.00	677,606.26	3,141,007.06	(1,939,223.06)	-161.4%
Other Classified Salaries		2900	2,097,913.00	2,097,913.00	763,317.09	5,532,728.87	(3,434,815.87)	-163.7%
TOTAL, CLASSIFIED SALARIES			26,261,378.00	26,261,378.00	8,136,431.44	30,900,423.59	(4,639,045.59)	-17.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,174,518.00	25,174,518.00	2,320,352.81	24,356,585.55	817,932.45	3.2%
PERS		3201-3202	6,854,588.00	6,854,588.00	2,023,457.94	6,939,323.76	(84,735.76)	-1.2%
OASDI/Medicare/Alternative		3301-3302	2,586,680.00	2,586,680.00	783,206.80	2,964,733.99	(378,053.99)	-14.6%
Health and Welfare Benefits		3401-3402	10,268,420.00	10,268,420.00	3,210,564.01	11,144,285.46	(875,865.46)	-8.5%
Unemployment Insurance		3501-3502	336,925.00	336,925.00	10,290.15	43,953.18	292,971.82	87.0%
Workers' Compensation		3601-3602	953,048.00	953,048.00	309,474.94	1,063,105.90	(110,057.90)	-11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	212,102.00	212,102.00	49,383.48	225,157.00	(13,055.00)	-6.2%
TOTAL, EMPLOYEE BENEFITS			46,386,281.00	46,386,281.00	8,706,730.13	46,737,144.84	(350,863.84)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	2,488,026.69	100,000.00	0.00	0.0%
Books and Other Reference Materials		4200	60,000.00	60,000.00	5,111.24	64,941.30	(4,941.30)	-8.2%
Materials and Supplies		4300	3,820,828.00	3,820,828.00	1,498,465.80	16,207,837.96	(12,387,009.96)	-324.2%
Noncapitalized Equipment		4400	78,654.00	78,654.00	109,901.70	621,166.46	(542,512.46)	-689.7%
Food		4700	0.00	0.00	369,602.04	2,000,150.00	(2,000,150.00)	New
TOTAL, BOOKS AND SUPPLIES			4,059,482.00	4,059,482.00	4,471,107.47	18,994,095.72	(14,934,613.72)	-367.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,822,752.00	6,822,752.00	1,093,155.27	12,229,693.28	(5,406,941.28)	-79.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	226,764.00	226,764.00	37,662.52	178,741.23	48,022.77	21.2%
Dues and Memberships		5300	1,549.00	1,549.00	14,196.00	6,799.00	(5,250.00)	-338.9%
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	40,450.00	40,450.00	2,171.04	34,369.00	6,081.00	15.0%
Transfers of Direct Costs		5710	295,790.00	295,790.00	57,564.50	293,603.00	2,187.00	0.7%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,293,486.00	9,293,486.00	1,708,413.87	15,012,932.76	(5,719,446.76)	-61.5%
Communications		5900	950.00	950.00	9,759.85	31,161.00	(30,211.00)	-3,180.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,680,741.00	16,680,741.00	2,922,923.05	27,786,299.27	(11,105,558.27)	-66.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	24,091.38	1,631,783.37	(1,631,783.37)	New
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	82,749.00	82,749.00	11,338.54	3,164,146.00	(3,081,397.00)	-3,723.8%
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			82,749.00	82,749.00	35,429.92	4,795,929.37	(4,713,180.37)	-5,695.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,383,237.00	1,383,237.00	948,763.62	1,383,237.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,383,237.00	1,383,237.00	948,763.62	1,383,237.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,699,533.00	3,699,533.00	957.16	4,816,606.82	(1,117,073.82)	-30.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,699,533.00	3,699,533.00	957.16	4,816,606.82	(1,117,073.82)	-30.2%
TOTAL, EXPENDITURES			141,209,481.00	141,209,481.00	37,666,682.25	173,367,726.79	(32,158,245.79)	-22.8%
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	43,361,142.00	43,361,142.00	0.00	44,377,155.00	1,016,013.00	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			43,361,142.00	43,361,142.00	0.00	44,377,155.00	1,016,013.00	2.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,361,142.00	43,361,142.00	0.00	44,377,155.00	(1,016,013.00)	-2.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	263,564,942.00	263,564,942.00	42,710,121.67	266,160,528.00	2,595,586.00	1.0%
2) Federal Revenue		8100-8299	42,540,206.00	42,540,206.00	2,240,730.34	41,947,847.15	(592,358.85)	-1.4%
3) Other State Revenue		8300-8599	55,302,344.00	55,302,344.00	10,509,190.08	59,865,787.37	4,563,443.37	8.3%
4) Other Local Revenue		8600-8799	40,880,751.00	40,880,751.00	12,786,334.61	43,730,979.04	2,850,228.04	7.0%
5) TOTAL, REVENUES			402,288,243.00	402,288,243.00	68,246,376.70	411,705,141.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	158,457,645.00	158,457,645.00	50,165,780.96	151,484,127.98	6,973,517.02	4.4%
2) Classified Salaries		2000-2999	60,145,810.00	60,145,810.00	19,119,708.28	62,596,722.61	(2,450,912.61)	-4.1%
3) Employee Benefits		3000-3999	103,596,993.00	103,596,993.00	28,359,897.28	103,356,719.40	240,273.60	0.2%
4) Books and Supplies		4000-4999	9,236,080.00	9,236,080.00	7,420,015.85	29,550,185.87	(20,314,105.87)	-219.9%
5) Services and Other Operating Expenditures		5000-5999	33,525,916.00	33,525,916.00	9,297,930.77	45,405,011.04	(11,879,095.04)	-35.4%
6) Capital Outlay		6000-6999	623,916.00	623,916.00	111,255.03	5,374,257.61	(4,750,341.61)	-761.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,541,380.00	1,541,380.00	1,012,741.62	1,541,380.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(586,662.00)	(586,662.00)	(60,000.00)	(627,954.62)	41,292.62	-7.0%
9) TOTAL, EXPENDITURES			366,541,078.00	366,541,078.00	115,427,329.79	398,680,449.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,747,165.00	35,747,165.00	(47,180,953.09)	13,024,691.67		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,747,165.00	35,747,165.00	(47,180,953.09)	13,024,691.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,539,238.76	150,506,330.92		150,506,330.92	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)			129,539,238.76	150,506,330.92		150,506,330.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,539,238.76	150,506,330.92		150,506,330.92		
2) Ending Balance, June 30 (E + F1e)			165,286,403.76	186,253,495.92		163,531,022.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	79,794,273.03	96,510,452.36		71,950,875.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	48,500,000.00	48,500,000.00		51,000,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	36,157,131.06	40,411,405.04		39,745,148.94		
Unassigned/Unappropriated Amount		9790	(.33)	(3,361.48)		(2.16)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	115,575,351.00	115,575,351.00	33,358,444.00	118,046,547.00	2,471,196.00	2.1%
Education Protection Account State Aid - Current Year		8012	44,488,103.00	44,488,103.00	11,849,532.00	43,803,747.00	(684,356.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	621,931.00	621,931.00	3,080.80	621,932.00	1.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	118,895,290.00	118,895,290.00	373,947.34	118,783,294.00	(111,996.00)	-0.1%
Unsecured Roll Taxes		8042	3,734,708.00	3,734,708.00	3,664,066.25	3,754,807.00	20,099.00	0.5%
Prior Years' Taxes		8043	(216,592.00)	(216,592.00)	3,283.56	(207,143.00)	9,449.00	-4.4%
Supplemental Taxes		8044	6,829,612.00	6,829,612.00	1,161,970.42	6,880,406.00	50,794.00	0.7%
Education Revenue Augmentation Fund (ERAF)		8045	(310,898.00)	(310,898.00)	432,799.78	376,698.00	687,596.00	-221.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,495,855.00	4,495,855.00	0.00	4,722,345.00	226,490.00	5.0%
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	12,766.52	12,767.00	12,767.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			294,113,360.00	294,113,360.00	50,859,890.67	296,795,400.00	2,682,040.00	0.9%
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	(32,131,570.00)	(32,131,570.00)	(8,155,894.00)	(32,335,817.00)	(204,247.00)	0.6%
Property Taxes Transfers		8097	1,583,152.00	1,583,152.00	6,125.00	1,700,945.00	117,793.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			263,564,942.00	263,564,942.00	42,710,121.67	266,160,528.00	2,595,586.00	1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,015,000.00	1,015,000.00	674,422.39	1,015,000.00	0.00	0.0%
Special Education Entitlement		8181	6,267,345.00	6,267,345.00	0.00	6,275,889.00	8,544.00	0.1%
Special Education Discretionary Grants		8182	604,164.00	604,164.00	85,964.71	604,812.45	648.45	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,000.00	8,000.00	(8,495.85)	8,000.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	273,687.00	273,687.00	45,697.32	406,450.00	132,763.00	48.5%
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	6,922,808.00	6,922,808.00	0.00	7,183,839.21	261,031.21	3.8%
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	1,079,264.00	1,079,264.00	79,246.06	1,126,152.06	46,888.06	4.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	83,555.00	83,555.00	New
Title III, Part A, English Learner Program	4203	8290	881,460.00	881,460.00	521,746.10	1,271,042.10	389,582.10	44.2%
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	802,540.00	802,540.00	259,949.65	808,480.25	5,940.25	0.7%
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	24,685,938.00	24,685,938.00	582,199.96	23,164,627.08	(1,521,310.92)	-6.2%
TOTAL, FEDERAL REVENUE			42,540,206.00	42,540,206.00	2,240,730.34	41,947,847.15	(592,358.85)	-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	721,336.00	721,336.00	0.00	721,336.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,892,865.00	4,892,865.00	365,906.59	5,332,278.00	439,413.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	49,688,143.00	49,688,143.00	10,143,283.49	53,812,173.37	4,124,030.37	8.3%
TOTAL, OTHER STATE REVENUE			55,302,344.00	55,302,344.00	10,509,190.08	59,865,787.37	4,563,443.37	8.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	475.00	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	342,412.00	342,412.00	126,944.81	342,412.00	0.00	0.0%
Interest		8660	505,000.00	505,000.00	964,576.41	505,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	16,611,892.00	16,611,892.00	3,681,341.09	16,623,333.04	11,441.04	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	6,726.00	6,726.00	0.00	6,726.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,364,952.00	1,364,952.00	1,764,192.30	4,333,085.00	2,968,133.00	217.5%
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	22,009,769.00	22,009,769.00	6,248,805.00	21,880,423.00	(129,346.00)	-0.6%

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)
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			40,880,751.00	40,880,751.00	12,786,334.61	43,730,979.04	2,850,228.04	7.0%
TOTAL, REVENUES			402,288,243.00	402,288,243.00	68,246,376.70	411,705,141.56	9,416,898.56	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	126,963,104.00	126,963,104.00	40,506,010.09	121,117,870.44	5,845,233.56	4.6%
Certificated Pupil Support Salaries		1200	16,726,841.00	16,726,841.00	5,329,621.51	16,398,959.46	327,881.54	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,604,127.00	13,604,127.00	4,040,857.32	12,972,169.20	631,957.80	4.6%
Other Certificated Salaries		1900	1,163,573.00	1,163,573.00	289,292.04	995,128.88	168,444.12	14.5%
TOTAL, CERTIFICATED SALARIES			158,457,645.00	158,457,645.00	50,165,780.96	151,484,127.98	6,973,517.02	4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,165,109.00	24,165,109.00	6,238,673.51	19,210,547.48	4,954,561.52	20.5%
Classified Support Salaries		2200	16,088,921.00	16,088,921.00	5,422,869.38	16,935,221.55	(846,300.55)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	3,539,330.00	3,539,330.00	1,301,825.97	4,091,875.50	(552,545.50)	-15.6%
Clerical, Technical and Office Salaries		2400	12,851,919.00	12,851,919.00	4,553,414.24	14,722,694.65	(1,870,775.65)	-14.6%
Other Classified Salaries		2900	3,500,531.00	3,500,531.00	1,602,925.18	7,636,383.43	(4,135,852.43)	-118.1%
TOTAL, CLASSIFIED SALARIES			60,145,810.00	60,145,810.00	19,119,708.28	62,596,722.61	(2,450,912.61)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	47,154,102.00	47,154,102.00	9,420,088.42	45,884,483.76	1,269,618.24	2.7%
PERS		3201-3202	15,139,180.00	15,139,180.00	4,560,214.58	14,666,670.28	472,509.72	3.1%
OASDI/Medicare/Alternative		3301-3302	6,577,746.00	6,577,746.00	2,121,358.47	7,049,612.73	(471,866.73)	-7.2%
Health and Welfare Benefits		3401-3402	28,541,989.00	28,541,989.00	9,106,154.53	30,354,054.65	(1,812,065.65)	-6.3%
Unemployment Insurance		3501-3502	1,072,631.00	1,072,631.00	34,400.37	116,432.09	956,198.91	89.1%
Workers' Compensation		3601-3602	3,072,286.00	3,072,286.00	1,041,028.04	3,245,204.70	(172,918.70)	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	248,538.76	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	2,039,059.00	2,039,059.00	1,828,114.11	2,040,261.19	(1,202.19)	-0.1%
TOTAL, EMPLOYEE BENEFITS			103,596,993.00	103,596,993.00	28,359,897.28	103,356,719.40	240,273.60	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	3,707,750.51	1,688,940.40	(1,588,940.40)	-1,588.9%
Books and Other Reference Materials		4200	60,000.00	60,000.00	5,266.96	64,941.30	(4,941.30)	-8.2%
Materials and Supplies		4300	8,901,244.00	8,901,244.00	3,114,762.61	24,947,666.68	(16,046,422.68)	-180.3%
Noncapitalized Equipment		4400	174,836.00	174,836.00	222,633.73	848,487.49	(673,651.49)	-385.3%
Food		4700	0.00	0.00	369,602.04	2,000,150.00	(2,000,150.00)	New
TOTAL, BOOKS AND SUPPLIES			9,236,080.00	9,236,080.00	7,420,015.85	29,550,185.87	(20,314,105.87)	-219.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,700,634.00	7,700,634.00	1,219,465.98	13,467,575.28	(5,766,941.28)	-74.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	392,685.00	392,685.00	98,983.73	380,779.23	11,905.77	3.0%
Dues and Memberships		5300	41,078.00	41,078.00	55,048.84	65,190.00	(24,112.00)	-58.7%
Insurance		5400-5450	3,159,909.00	3,159,909.00	2,754,744.20	2,818,913.00	340,996.00	10.8%
Operations and Housekeeping Services		5500	5,731,000.00	5,731,000.00	1,342,182.21	5,731,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,143.00	137,143.00	81,370.58	282,194.34	(145,051.34)	-105.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(99,100.00)	(99,100.00)	(46,359.66)	(178,094.00)	78,994.00	-79.7%
Professional/Consulting Services and Operating Expenditures		5800	15,700,235.00	15,700,235.00	3,574,642.94	22,034,929.70	(6,334,694.70)	-40.3%
Communications		5900	762,332.00	762,332.00	217,851.95	802,523.49	(40,191.49)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,525,916.00	33,525,916.00	9,297,930.77	45,405,011.04	(11,879,095.04)	-35.4%
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	24,091.38	1,631,783.37	(1,631,783.37)	New
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	623,916.00	623,916.00	87,163.65	3,742,474.24	(3,118,558.24)	-499.8%
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			623,916.00	623,916.00	111,255.03	5,374,257.61	(4,750,341.61)	-761.4%
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	1,541,380.00	1,541,380.00	1,012,741.62	1,541,380.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,541,380.00	1,541,380.00	1,012,741.62	1,541,380.00	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	(586,662.00)	(586,662.00)	(60,000.00)	(627,954.62)	41,292.62	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(586,662.00)	(586,662.00)	(60,000.00)	(627,954.62)	41,292.62	-7.0%
TOTAL, EXPENDITURES			366,541,078.00	366,541,078.00	115,427,329.79	398,680,449.89	(32,139,371.89)	-8.8%
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	73,322,764.00	73,322,764.00	19,502,863.00	71,463,598.00	(1,859,166.00)	-2.5%
2) Federal Revenue		8100-8299	3,559,604.00	3,559,604.00	1,079,842.61	8,927,407.12	5,367,803.12	150.8%
3) Other State Revenue		8300-8599	11,007,999.00	11,007,999.00	1,638,814.64	12,707,310.98	1,699,311.98	15.4%
4) Other Local Revenue		8600-8799	158,665.00	158,665.00	403,834.90	376,966.92	218,301.92	137.6%
5) TOTAL, REVENUES			88,049,032.00	88,049,032.00	22,625,355.15	93,475,283.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,075,443.00	33,075,443.00	10,955,647.71	34,791,684.47	(1,716,241.47)	-5.2%
2) Classified Salaries		2000-2999	6,351,862.00	6,351,862.00	2,231,179.46	6,340,440.49	11,421.51	0.2%
3) Employee Benefits		3000-3999	18,204,351.00	18,204,351.00	4,651,551.34	19,070,351.94	(866,000.94)	-4.8%
4) Books and Supplies		4000-4999	3,892,996.00	3,892,996.00	1,573,535.27	21,367,265.16	(17,474,269.16)	-448.9%
5) Services and Other Operating Expenditures		5000-5999	21,260,393.00	21,260,393.00	5,608,051.91	20,976,676.37	283,716.63	1.3%
6) Capital Outlay		6000-6999	690,000.00	690,000.00	184,735.11	1,078,796.00	(388,796.00)	-56.3%
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			83,475,045.00	83,475,045.00	25,204,700.80	103,625,214.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,573,987.00	4,573,987.00	(2,579,345.65)	(10,149,931.41)		
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	553,586.00	553,586.00	498,878.12	553,586.00	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			(553,586.00)	(553,586.00)	(498,878.12)	(553,586.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,020,401.00	4,020,401.00	(3,078,223.77)	(10,703,517.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,984,015.90	48,291,497.12		48,291,497.12	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)			32,984,015.90	48,291,497.12		48,291,497.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,984,015.90	48,291,497.12		48,291,497.12		
2) Ending Balance, June 30 (E + F1e)			37,004,416.90	52,311,898.12		37,587,979.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,472,087.22	20,314,741.79		8,635,143.71		
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	28,522,329.68	31,987,156.33		28,942,836.00		
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	33,315,790.00	33,315,790.00	9,323,032.00	32,529,512.00	(786,278.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	13,807,888.00	13,807,888.00	3,572,998.00	12,981,285.00	(826,603.00)	-6.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	26,199,086.00	26,199,086.00	6,606,833.00	25,952,801.00	(246,285.00)	-0.9%
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			73,322,764.00	73,322,764.00	19,502,863.00	71,463,598.00	(1,859,166.00)	-2.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	78,275.00	78,275.00	0.00	78,275.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,476,996.00	1,476,996.00	296,241.94	1,935,992.00	458,996.00	31.1%
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	183,436.00	183,436.00	10,064.00	236,849.00	53,413.00	29.1%
Title III, Part A, Immigrant Student Program	4201	8290	3,620.00	3,620.00	4,660.23	18,056.00	14,436.00	398.8%
Title III, Part A, English Learner Program	4203	8290	235,063.00	235,063.00	35,698.02	427,446.79	192,383.79	81.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	119,589.00	119,589.00	22,990.12	211,262.67	91,673.67	76.7%
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	1,462,625.00	1,462,625.00	710,188.30	6,019,525.66	4,556,900.66	311.6%
TOTAL, FEDERAL REVENUE			3,559,604.00	3,559,604.00	1,079,842.61	8,927,407.12	5,367,803.12	150.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	133,173.00	133,173.00	0.00	133,173.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,368,365.00	1,368,365.00	102,256.93	1,522,704.98	154,339.98	11.3%
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	5,222.74	95,503.00	95,503.00	New
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(229,819.00)	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,506,461.00	9,506,461.00	1,761,153.97	10,955,930.00	1,449,469.00	15.2%
TOTAL, OTHER STATE REVENUE			11,007,999.00	11,007,999.00	1,638,814.64	12,707,310.98	1,699,311.98	15.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	158,665.00	158,665.00	269,244.39	158,663.00	(2.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	134,590.51	218,303.92	218,303.92	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
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			158,665.00	158,665.00	403,834.90	376,966.92	218,301.92	137.6%
TOTAL, REVENUES			88,049,032.00	88,049,032.00	22,625,355.15	93,475,283.02		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,230,462.00	28,230,462.00	9,250,656.61	28,939,287.57	(708,825.57)	-2.5%
Certificated Pupil Support Salaries		1200	1,862,659.00	1,862,659.00	600,923.48	1,996,094.90	(133,435.90)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,875,322.00	2,875,322.00	1,104,067.62	3,665,491.00	(790,169.00)	-27.5%
Other Certificated Salaries		1900	107,000.00	107,000.00	0.00	190,811.00	(83,811.00)	-78.3%
TOTAL, CERTIFICATED SALARIES			33,075,443.00	33,075,443.00	10,955,647.71	34,791,684.47	(1,716,241.47)	-5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,527,476.00	1,527,476.00	635,909.73	1,776,268.61	(248,792.61)	-16.3%
Classified Support Salaries		2200	1,374,697.00	1,374,697.00	462,977.33	1,311,641.92	63,055.08	4.6%
Classified Supervisors' and Administrators' Salaries		2300	364,685.00	364,685.00	126,394.81	376,697.00	(12,012.00)	-3.3%
Clerical, Technical and Office Salaries		2400	2,289,717.00	2,289,717.00	664,252.91	2,052,052.00	237,665.00	10.4%
Other Classified Salaries		2900	795,287.00	795,287.00	341,644.68	823,780.96	(28,493.96)	-3.6%
TOTAL, CLASSIFIED SALARIES			6,351,862.00	6,351,862.00	2,231,179.46	6,340,440.49	11,421.51	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,626,579.00	9,626,579.00	2,044,201.52	10,130,641.61	(504,062.61)	-5.2%
PERS		3201-3202	1,627,679.00	1,627,679.00	534,228.27	1,682,828.40	(55,149.40)	-3.4%
OASDI/Medicare/Alternative		3301-3302	1,017,615.00	1,017,615.00	328,050.73	1,099,932.58	(82,317.58)	-8.1%
Health and Welfare Benefits		3401-3402	5,138,702.00	5,138,702.00	1,523,483.68	5,297,499.07	(158,797.07)	-3.1%
Unemployment Insurance		3501-3502	115,748.00	115,748.00	6,613.92	108,179.63	7,568.37	6.5%
Workers' Compensation		3601-3602	635,058.00	635,058.00	196,573.22	697,685.65	(62,627.65)	-9.9%
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	42,970.00	42,970.00	18,400.00	53,585.00	(10,615.00)	-24.7%
TOTAL, EMPLOYEE BENEFITS			18,204,351.00	18,204,351.00	4,651,551.34	19,070,351.94	(866,000.94)	-4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	8,123.82	8,123.00	(8,123.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	500.00	(500.00)	New
Materials and Supplies		4300	3,848,702.00	3,848,702.00	1,135,895.53	20,790,291.16	(16,941,589.16)	-440.2%
Noncapitalized Equipment		4400	37,600.00	37,600.00	429,515.92	504,150.00	(466,550.00)	-1,240.8%
Food		4700	6,694.00	6,694.00	0.00	64,201.00	(57,507.00)	-859.1%
TOTAL, BOOKS AND SUPPLIES			3,892,996.00	3,892,996.00	1,573,535.27	21,367,265.16	(17,474,269.16)	-448.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	446,237.00	446,237.00	31,356.54	187,903.69	258,333.31	57.9%
Travel and Conferences		5200	133,092.00	133,092.00	91,169.13	134,974.70	(1,882.70)	-1.4%
Dues and Memberships		5300	412,857.00	412,857.00	53,846.84	135,115.00	277,742.00	67.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,088,621.00	1,088,621.00	244,315.53	888,357.00	200,264.00	18.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,468,216.00	1,468,216.00	482,274.12	982,943.00	485,273.00	33.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,300.00	48,300.00	34,242.98	125,294.00	(76,994.00)	-159.4%
Professional/Consulting Services and Operating Expenditures		5800	17,463,875.00	17,463,875.00	4,560,604.15	18,194,930.46	(731,055.46)	-4.2%
Communications		5900	199,195.00	199,195.00	110,242.62	327,158.52	(127,963.52)	-64.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,260,393.00	21,260,393.00	5,608,051.91	20,976,676.37	283,716.63	1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	60,000.00	(60,000.00)	New
Buildings and Improvements of Buildings		6200	690,000.00	690,000.00	123,981.00	806,496.00	(116,496.00)	-16.9%
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	60,754.11	209,100.00	(209,100.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	3,200.00	(3,200.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			690,000.00	690,000.00	184,735.11	1,078,796.00	(388,796.00)	-56.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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, 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			83,475,045.00	83,475,045.00	25,204,700.80	103,625,214.43		
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	553,586.00	553,586.00	498,878.12	553,586.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			553,586.00	553,586.00	498,878.12	553,586.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(553,586.00)	(553,586.00)	(498,878.12)	(553,586.00)		

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)
(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	264,459,583.00	2.14%	270,114,931.00	3.68%	280,063,123.00
2. Federal Revenues	8100-8299	1,023,000.00	0.00%	1,023,000.00	0.00%	1,023,000.00
3. Other State Revenues	8300-8599	8,091,879.00	(4.36%)	7,738,789.00	0.00%	7,738,789.00
4. Other Local Revenues	8600-8799	14,219,547.00	0.00%	14,219,547.00	0.00%	14,219,547.00
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	(44,377,155.00)	7.71%	(47,797,155.00)	7.32%	(51,297,155.00)
6. Total (Sum lines A1 thru A5c)		243,416,854.00	.77%	245,299,112.00	2.63%	251,747,304.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,530,137.80		116,252,435.25
b. Step & Column Adjustment				2,838,253.45		2,906,310.88
c. Cost-of-Living Adjustment						
d. Other Adjustments				(115,956.00)		(400,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,530,137.80	2.40%	116,252,435.25	2.16%	118,758,746.13
2. Classified Salaries						
a. Base Salaries				31,696,299.02		33,237,640.25
b. Step & Column Adjustment				554,685.23		581,658.70
c. Cost-of-Living Adjustment						
d. Other Adjustments				986,656.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,696,299.02	4.86%	33,237,640.25	1.75%	33,819,298.95
3. Employee Benefits	3000-3999	56,619,574.56	4.48%	59,158,786.31	2.87%	60,857,062.58
4. Books and Supplies	4000-4999	10,556,090.15	(50.96%)	5,176,598.00	0.00%	5,176,598.00
5. Services and Other Operating Expenditures	5000-5999	17,618,711.77	3.94%	18,312,124.79	1.50%	18,586,342.27
6. Capital Outlay	6000-6999	578,328.24	(6.43%)	541,167.00	0.00%	541,167.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	158,143.00	0.00%	158,143.00	0.00%	158,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,444,561.44)	(21.28%)	(4,286,195.00)	0.00%	(4,286,195.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		225,312,723.10	1.44%	228,550,699.60	2.21%	233,611,162.93
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		18,104,130.90		16,748,412.40		18,136,141.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,476,018.04		91,580,148.94		108,328,561.34
2. Ending Fund Balance (Sum lines C and D1)		91,580,148.94		108,328,561.34		126,464,702.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	51,000,000.00		70,000,000.00		87,000,000.00
d. Assigned	9780	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	39,745,148.94		37,493,561.34		38,629,702.41
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		91,580,148.94		108,328,561.34		126,464,702.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	39,745,148.94		37,493,561.34		38,629,702.41
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		39,745,148.94		37,493,561.34		38,629,702.41
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The reductions in 2024-25 and 2025-26 are due to projected employee retirement. COLA: 2023-24: 8.22%; 2024-25: 3.94%; 2025-26: 3.29%. Funded ADA (3 year average): 2023-24: 21,567.85; 2024-25: 21,132.63; 2025-26: 21,105.74. Estimated unduplicated EL, LI, and FY: 2023-24 - 2025-26: 58.91%. Class and step costs for certificated and classified employees are based on an average of 2.5% and 1.75% for respective employee groups. Routine restricted maintenance is funded at 3% of total General Fund expenditures. CalSTRS employer rates: 2023-24 - 2025-26: 19.10%. CalPERS employer rates: 2023-24: 26.68%; 2024-25: 27.70%; 2025-26: 28.30%.						

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	1,700,945.00	(6.93%)	1,583,152.00	0.00%	1,583,152.00
2. Federal Revenues	8100-8299	40,924,847.15	(57.74%)	17,295,902.00	0.00%	17,295,902.00
3. Other State Revenues	8300-8599	51,773,908.37	(8.13%)	47,563,555.00	0.00%	47,563,555.00
4. Other Local Revenues	8600-8799	29,511,432.04	(9.66%)	26,661,204.00	0.00%	26,661,204.00
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	44,377,155.00	7.71%	47,797,155.00	7.32%	51,297,155.00
6. Total (Sum lines A1 thru A5c)		168,288,287.56	(16.27%)	140,900,968.00	2.48%	144,400,968.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,953,990.18		38,743,725.93
b. Step & Column Adjustment				948,849.75		968,593.15
c. Cost-of-Living Adjustment						
d. Other Adjustments				(159,114.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,953,990.18	2.08%	38,743,725.93	2.50%	39,712,319.08
2. Classified Salaries						
a. Base Salaries				30,900,423.59		29,941,199.00
b. Step & Column Adjustment				540,757.41		523,970.98
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,499,982.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,900,423.59	(3.10%)	29,941,199.00	1.75%	30,465,169.98
3. Employee Benefits	3000-3999	46,737,144.84	3.12%	48,195,572.06	1.37%	48,853,878.33
4. Books and Supplies	4000-4999	18,994,095.72	(78.63%)	4,059,482.00	0.00%	4,059,482.00
5. Services and Other Operating Expenditures	5000-5999	27,786,299.27	(17.67%)	22,876,925.00	15.30%	26,376,925.00
6. Capital Outlay	6000-6999	4,795,929.37	(98.27%)	82,749.00	0.00%	82,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,383,237.00	0.00%	1,383,237.00	0.00%	1,383,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,816,606.82	(23.19%)	3,699,533.00	0.00%	3,699,533.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		173,367,726.79	(14.07%)	148,982,422.99	3.79%	154,633,293.39
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,079,439.23)		(8,081,454.99)		(10,232,325.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		77,030,312.88		71,950,873.65		63,869,418.66
2. Ending Fund Balance (Sum lines C and D1)		71,950,873.65		63,869,418.66		53,637,093.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	71,950,875.81		63,869,418.66		53,637,093.27
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	(2.16)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,950,873.65		63,869,418.66		53,637,093.27
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.						
<p>The reductions in 2024-25 and 2025-26 are due to projected employee retirement and expiration of one-time COVID relief funds. COLA: 2023-24: 8.22%; 2024-25: 3.94%; 2025-26: 3.29%. Funded ADA (3 year average): 2023-24: 21,567.85; 2024-25: 21,132.63; 2025-26: 21,105.74. Estimated unduplicated EL, LI, and FY: 2023-24 - 2025-26: 58.91%. Class and step costs for certificated and classified employees are based on an average of 2.5% and 1.75% for respective employee groups. Routine restricted maintenance is funded at 3% of total General Fund expenditures. CalSTRS employer rates: 2023-24 - 2025-26: 19.10%. CalPERS employer rates: 2023-24: 26.68%; 2024-25: 27.70%; 2025-26: 28.30%.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	266,160,528.00	2.08%	271,698,083.00	3.66%	281,646,275.00
2. Federal Revenues	8100-8299	41,947,847.15	(56.33%)	18,318,902.00	0.00%	18,318,902.00
3. Other State Revenues	8300-8599	59,865,787.37	(7.62%)	55,302,344.00	0.00%	55,302,344.00
4. Other Local Revenues	8600-8799	43,730,979.04	(6.52%)	40,880,751.00	0.00%	40,880,751.00
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)		411,705,141.56	(6.19%)	386,200,080.00	2.58%	396,148,272.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,484,127.98		154,996,161.18
b. Step & Column Adjustment				3,787,103.20		3,874,904.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(275,070.00)		(400,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,484,127.98	2.32%	154,996,161.18	2.24%	158,471,065.21
2. Classified Salaries						
a. Base Salaries				62,596,722.61		63,178,839.25
b. Step & Column Adjustment				1,095,442.64		1,105,629.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(513,326.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,596,722.61	.93%	63,178,839.25	1.75%	64,284,468.93
3. Employee Benefits	3000-3999	103,356,719.40	3.87%	107,354,358.37	2.20%	109,710,940.91
4. Books and Supplies	4000-4999	29,550,185.87	(68.74%)	9,236,080.00	0.00%	9,236,080.00
5. Services and Other Operating Expenditures	5000-5999	45,405,011.04	(9.29%)	41,189,049.79	9.16%	44,963,267.27
6. Capital Outlay	6000-6999	5,374,257.61	(88.39%)	623,916.00	0.00%	623,916.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,541,380.00	0.00%	1,541,380.00	0.00%	1,541,380.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(627,954.62)	(6.58%)	(586,662.00)	0.00%	(586,662.00)
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)		398,680,449.89	(5.30%)	377,533,122.59	2.84%	388,244,456.32
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		13,024,691.67		8,666,957.41		7,903,815.68
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		150,506,330.92		163,531,022.59		172,197,980.00
2. Ending Fund Balance (Sum lines C and D1)		163,531,022.59		172,197,980.00		180,101,795.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740	71,950,875.81		63,869,418.66		53,637,093.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	51,000,000.00		70,000,000.00		87,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	39,745,148.94		37,493,561.34		38,629,702.41

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	(2.16)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		163,531,022.59		172,197,980.00		180,101,795.68
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	39,745,148.94		37,493,561.34		38,629,702.41
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.16)		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)		39,745,146.78		37,493,561.34		38,629,702.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.97%		9.93%		9.95%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,105.74		21,105.74		21,105.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		398,680,449.89		377,533,122.59		388,244,456.32
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)		398,680,449.89		377,533,122.59		388,244,456.32
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,960,413.50		11,325,993.68		11,647,333.69
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,960,413.50		11,325,993.68		11,647,333.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES