

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 Second Interim Financial Report at January 31, 2024; and
- (3) Certify District's Financial Status for Fiscal Year 2023-24

    X     **Action**

           **Information**

**BACKGROUND INFORMATION:**

Attached is an analysis of the District's 2023-24 Second Interim Financial Report. The Second Interim Report is based on financial data as of January 31, 2024, with projections through June 30, 2024. Information 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.

On January 10, 2024, Governor Newsom released his proposed 2024-25 State Budget Proposal. Following are the key components of the Governor's 2024-25 Budget proposal that have been incorporated into the District's Second Interim Budget and the Multi-Year Projection for 2024-25 and 2025-26.

- Local Control Funding Formula (LCFF) Cost-of Living Adjustment (COLA) – The Governor proposes a COLA adjustment of 0.76 percent for school districts and charter schools. Prior to the Governor's 2024-25 proposal, the District's Multi-Year Projection included a 3.94 percent COLA for the 2024-25 year.
- Learning Recovery Emergency Block Grant – The Governor's Budget does not include any cut to the Learning Recovery Emergency Block Grant. However, the Budget proposes to change the use of these funds to focus remaining dollars on students most impacted by learning loss.

As additional information on the 2024-25 State K-12 Education Budget is provided, we will incorporate the information in the District's Proposed 2024-25 Budget.

## **GENERAL FUND:**

The District's 2023-24 General Fund ending fund balance is expected to be \$141,151,041, and the Reserve for Economic Uncertainties (REU) is projected at \$29,768,301, a decrease of <\$9,976,848> from the REU from the First Interim Budget. The major reasons for the change in REU are noted in the Unrestricted Revenues, Unrestricted Expenditures, and Contribution sections.

### **Unrestricted Revenues**

General Fund unrestricted revenue changes since the District's First Interim Budget total an increase of \$2,594,079. Following are the major areas of change affecting revenues.

1. LCFF \$ 146,204

This change is primarily due to the slight increase in the three-year average of the Unduplicated Pupil Percentage from 57.80% to 57.90% as certified by the State on December 2023.

2. Other State Revenues \$ 168,852

The major causes of the increase were \$60,928 in the Mandated Block Grant, \$57,295 in the 2021/22 California Assessment of Student Performance and Progress (CAASPP) assessment apportionment and \$56,117 in transportation reimbursement.

3. Other Local Revenues \$ 2,278,527

This major causes of the increase were \$1,143,528 in interest income, \$892,619 in interagency revenues mainly from Charter Chargebacks and \$242,380 in Medi-Cal Administrative Activities and other local revenues.

### **Unrestricted Expenditures**

Changes in budgeted unrestricted expenditures for 2023-24 from the First Interim Budget to the Second Interim Report total an increase of \$19,818,123. Following is a summary of the major reasons for the expenditure changes.

1. Certificated Salaries \$ 11,675,420

The major cause of the \$11,675,420 increase in certificated salaries is the salary settlement with Chula Vista Educators (CVE) and related impact for non-represented employees.

2. Classified Salaries \$ 2,781,970

The major cause of the \$2,781,970 increase in classified salaries is the salary settlement with Chula Vista Classified Employees Organization (CVCEO) and the related impact for non-represented employees.

3. Employee Benefits \$ 4,369,020

The increase cost in employee benefits was mainly related to the increase in salaries and health benefit caps caused by the 2023-24 compensation settlements.

4. Books and Supplies \$ 428,087

The major causes of the increase were \$197,458 in office supplies and equipment, \$188,428 related to the reallocation of site control and gift account funds to their respective category accounts and \$70,000 in transportation vehicle parts.

5. Services and Other Operating Expenses \$ 828,048

The major causes of the increase were \$417,118 in contracts for nursing services and \$355,000 in insurance premium.

6. Other Outgo <\$ 264,422>

The major reason for the change is the increase in indirect costs transfers.

Unrestricted Other Financing Sources/Uses

1. Contributions \$ 6,752,804

The \$6,752,804 increase in unrestricted contributions to restricted funds is primarily caused by the increase of \$5,574,061 in restricted Special Education and Routine Restricted Maintenance programs salaries and benefits due to the 2023-24 compensation settlements for all employee groups and an increase of \$1,178,743 due to the addition of 24 FTE in Special Education instruction aides and student attendants.

Restricted Programs

Attachment II is a summary of Restricted Program Funds that the District estimates to receive in the 2023-24 Second Interim Budget, as compared with the amount anticipated in the First Interim Budget. There is an increase of \$4,079,250 in grants and entitlements from the First Interim Budget to the Second Interim Report

primarily due to the recognition of the following grants: ESSER Summer Learning, Prop 28 Arts and Music, and an increase in Medi-Cal Billing. Restricted program revenues and expenditures are budgeted as revenue and expenditure neutral, therefore having no impact on the District's ending balance, except for the Expanded Learning Opportunities Program, California Universal Pre-Kinder Planning and Implementation grant, Learning Recovery Emergency Block Grant, the Arts, Music & Instructional Materials Discretionary Block Grant, Prop 28 Arts and Music, and Restricted Lottery. 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 changes (\$20,000 or more) in grants or entitlements.

#### Federal

|                                        |                  |
|----------------------------------------|------------------|
| Title I Federal Compensatory Education | \$ 148,023       |
| ESSER: Summer Learning                 | <u>1,235,000</u> |
|                                        | \$ 1,383,023     |

#### State

|                                                   |                |
|---------------------------------------------------|----------------|
| Expanded Learning Opportunities Program           | <\$2,582,740>  |
| Restricted Lottery                                | 48,395         |
| Special Education – Early Intervention Preschool  | 31,386         |
| Proposition 28: Arts and Music in Schools         | 3,468,994      |
| Arts, Music & Instructional Materials Block Grant | <u>277,084</u> |
| Total State Revenue                               | \$ 1,243,119   |

#### Local

|                                     |               |
|-------------------------------------|---------------|
| Be There San Diego                  | \$ 74,501     |
| BMS – Life Science Station          | 50,000        |
| Medi-cal Billing                    | \$ 1,056,783  |
| Medi-cal Targeted Case Management   | 62,671        |
| San Diego District Attorneys Office | 50,000        |
| SUHSD FRC Support                   | <u>78,000</u> |
| Total Local Revenue                 | \$ 1,371,955  |

#### Fund Balance/Reserve for Economic Uncertainties (REU)

The 2023-24 total projected General Fund ending balance is estimated at \$141,151,041. The Reserve for Economic Uncertainties (REU) amount is projected at \$29,768,301 which provides a 6.96% 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, increasing pension costs,

Special Education costs, and to protect from declining enrollment and unduplicated pupil count in 2024-25 and 2025-26.

Included in the ending balance are accounts for the following designated 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, 2024.

3. School Gift/United Way Accounts \$300,000

Designated for School Gift/United Way accounts that can only be spent by the school sites.

4. Committed Funds \$36,700,000

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 \$21,700,000 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 \$73,547,740

Represents restricted grants that will 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 \$21,420,479 for the Expanded Learning Opportunities Program, \$13,043,051 for the Arts, Music, and Instructional Materials Block Grant, \$23,488,494 for the Learning Recovery Emergency Block Grant, \$2,928,913 for Educator Effectiveness and \$3,336,032 for Restricted Lottery.

#### Negotiations

On January 17, 2024, the Board of Education ratified a tentative agreement with the Chula Vista Classified Employees Organization (CVCEO) for the period July 1, 2023, through June 30, 2026. On February 21, 2024, the Board ratified a tentative agreement with the Chula Vista Educators (CVE) for the period July 1, 2023, through June 30, 2026, and also approved a Memorandum of

Understanding regarding wages and benefits with Administrators Association Chula Vista (AACV) for the 2023-24 and 2024-25 fiscal years.

The cost of a 1 percent salary increase for CVE is \$1,618,101 and for CVCEO is \$684,447, and for Administrators Association Chula Vista (AACV) is \$105,985. The cost of a 1 percent salary increase for all employees is \$2,512,474. Charter schools negotiate employee salaries separate from the District's negotiations.

### 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.

### Multi-Year Projections (MYP)

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 used in this analysis.

#### 1. Average Daily Attendance

- 2023-24 21,567.85 (3-year average)
- 2024-25 21,122.78 (3-year average)
- 2025-26 21,076.22 (3-year average)

#### 2. State-funded COLAs are based on the California Department of Finance recommendation.

- 2023-24 8.22%
- 2024-25 0.76%
- 2025-26 2.73%

#### 3. Estimated three-year average unduplicated English Learner, Low Income, and Foster Youth pupil counts for the LCFF Supplemental and Concentration Grants.

- 2023-24 57.90%
- 2024-25 58.41%
- 2025-26 59.22%

#### 4. Class/step Salary costs for certificated and classified employees are based on averages of 2.5 percent and 1.75 percent annual increase, respectively. Savings for 15 teacher retirees are also included.

#### 5. Routine Restricted Maintenance funded at the 3 percent of expenditures.

6. California State Teachers' Retirement System employer rates.
  - 2023-24 19.10%
  - 2024-25 19.10%
  - 2025-26 19.10%
7. California Public Employees' Retirement System employer rates.
  - 2023-24 26.68%
  - 2024-25 27.80%
  - 2025-26 28.50%
8. Mid-year salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored as adjustments to the following year's proposed 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 below and on the attached State multi-year projection form.

|                                       | <u>2024-25</u>       | <u>2025-26</u>       |
|---------------------------------------|----------------------|----------------------|
| 1. ADA                                | 21,122.78            | 21,076.22            |
| 2. Revenues/Sources                   | \$378,860,361        | \$387,079,035        |
| 3. Expenditures/Uses                  | <u>415,830,751</u>   | <u>426,880,747</u>   |
| Net Increase/<Decrease>               | <\$36,970,390>       | <\$39,801,712>       |
| 4. Beginning Balance                  | <u>\$141,151,041</u> | <u>\$104,180,651</u> |
| 5. Ending Balance                     | <u>\$104,180,651</u> | <u>\$ 64,378,939</u> |
| 6. Less: Designations                 | 82,378,767           | 50,566,822           |
| 7. Reserve for Economic Uncertainties | <u>\$ 21,801,884</u> | <u>\$ 13,812,117</u> |
| 8. Reserve for Economic Uncertainties | 5.24%                | 3.24%                |
| 3% Criteria and Standards             |                      |                      |
| Minimum Reserve                       | \$ 12,474,923        | \$ 12,806,422        |

#### **ADDITIONAL DATA:**

Attached are various District and State reports with revised 2023-24 budgets as of January 31, 2024.

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, 2023-24 Second Interim Budget

Attachment IV – Other Funds at Second 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 – Multi-Year 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<br>Unaudited Actuals | 2023-24<br>Adopted Budget | 2023-24<br>First Interim | 2023-24<br>Second Interim |
|------------------------------------------------------|------------------------------|---------------------------|--------------------------|---------------------------|
| A. Revenues                                          | \$ 430,574,162               | \$ 402,288,243            | \$ 411,705,142           | \$ 418,378,470            |
| B. Expenditures                                      | \$ 356,748,627               | \$ 366,541,078            | \$ 398,680,450           | \$ 427,733,760            |
| C. Excess/(Deficiency) of Revenues over Expenditures | \$ 73,825,535                | \$ 35,747,165             | \$ 13,024,692            | \$ (9,355,290)            |
| D. Other Financing Sources/Uses                      | \$ 127,338                   | \$ -                      | \$ -                     | \$ -                      |
| E. Net Increase/(Decrease) in Fund Balance           | \$ 73,952,873                | \$ 35,747,165             | \$ 13,024,692            | \$ (9,355,290)            |
| F. Fund Balance, Reserves                            |                              |                           |                          |                           |
| 1. Beginning balance as of July 1                    | \$ 76,553,458                | \$ 129,539,239            | \$ 150,506,331           | \$ 150,506,331            |
| 2. Net Ending Fund Balance                           | \$ 150,506,331               | \$ 165,286,404            | \$ 163,531,023           | \$ 141,151,041            |

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

| Description                                                                        | 2022-23<br>Unaudited Actuals | 2023-24<br>Adopted Budget | 2023-24<br>First Interim | 2023-24<br>Second Interim |
|------------------------------------------------------------------------------------|------------------------------|---------------------------|--------------------------|---------------------------|
| A. Revenues                                                                        | \$ 273,296,847               | \$ 284,963,126            | \$ 287,794,009           | \$ 290,388,088            |
| B. Expenditures                                                                    | \$ 220,178,270               | \$ 225,331,597            | \$ 225,312,723           | \$ 245,130,846            |
| C. Excess/(Deficiency) of Revenues over Expenditures                               | \$ 53,118,577                | \$ 59,631,529             | \$ 62,481,286            | \$ 45,257,242             |
| 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)          | \$ (51,129,959)           |
| E. Net Increase/(Decrease) in Fund Balance                                         | \$ 17,672,887                | \$ 16,270,387             | \$ 18,104,131            | \$ (5,872,717)            |
| F. Fund Balance, Reserves                                                          |                              |                           |                          |                           |
| 1. Beginning balance as of July 1                                                  | \$ 55,803,131                | \$ 69,221,744             | \$ 73,476,018            | \$ 73,476,018             |
| 2. Net Ending Fund Balance                                                         | \$ 73,476,018                | \$ 85,492,131             | \$ 91,580,149            | \$ 67,603,301             |
| a. Nonspendable: Revolving Cash Fund/Stores                                        | \$ 1,360,186                 | \$ 835,000                | \$ 835,000               | \$ 835,000                |
| b. Reserve for Economic Uncertainties                                              | \$ 32,645,950                | \$ 36,157,131             | \$ 39,745,149            | \$ 29,768,301             |
| c. Committed for Donations/School Gifts                                            | \$ 352,198                   | \$ 300,000                | \$ 300,000               | \$ 300,000                |
| d. Committed for Textbook Adoption                                                 | \$ 7,239,817                 | \$ 6,000,000              | \$ 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            | \$ 30,700,000             |
| Total Fund Balance, Reserves                                                       | \$ 73,476,018                | \$ 85,492,131             | \$ 91,580,149            | \$ 67,603,301             |
| District Reserve for Economic Uncertainties Amount                                 | \$ 32,645,950                | \$ 36,157,131             | \$ 39,745,149            | \$ 29,768,301             |
| District Reserve for Economic Uncertainties Percent                                | 9.15%                        | 9.86%                     | 9.97%                    | 6.96%                     |
| Minimum 3% Reserves                                                                | \$ 10,702,459                | \$ 10,996,232             | \$ 11,960,413            | \$ 12,832,013             |

**General Fund**  
**Summary of Unrestricted Revenues**

|                                                     | <b>2022-23</b><br><b>Unaudited Actuals</b> | <b>2023-24</b><br><b>Adopted Budget</b> | <b>2023-24</b><br><b>First Interim</b> | <b>2023-24</b><br><b>Second Interim</b> |
|-----------------------------------------------------|--------------------------------------------|-----------------------------------------|----------------------------------------|-----------------------------------------|
| <b><u>Student Factors</u></b>                       |                                            |                                         |                                        |                                         |
| K-6 ADA (funded)                                    | 22,113.76                                  | 21,595.59                               | 21,567.85                              | 21,567.85                               |
| <b><u>Revenues</u></b>                              |                                            |                                         |                                        |                                         |
| <b><u>1. LCFF Sources</u></b>                       | \$ 248,651,443                             | \$ 261,981,790                          | \$ 264,459,583                         | \$ 264,605,787                          |
| <b><u>2. Federal Revenues</u></b>                   |                                            |                                         |                                        |                                         |
| a. Impact Aid (PL874)                               | \$ 1,501,797                               | \$ 1,015,000                            | \$ 1,015,000                           | \$ 1,015,000                            |
| b. U.S. Wildlife Reserve                            | \$ -                                       | \$ 8,000                                | \$ 8,000                               | \$ 8,496                                |
| c. Medi-Cal Administrative Activities/Other Federal | \$ -                                       | \$ -                                    | \$ -                                   | \$ -                                    |
| Total Federal Revenues                              | \$ 1,501,797                               | \$ 1,023,000                            | \$ 1,023,000                           | \$ 1,023,496                            |
| <b><u>3. Other State Revenues</u></b>               |                                            |                                         |                                        |                                         |
| a. Mandated Block Grant                             | \$ 709,383                                 | \$ 721,336                              | \$ 721,336                             | \$ 782,264                              |
| b. Lottery Unrestricted                             | \$ 4,540,982                               | \$ 3,509,650                            | \$ 3,862,740                           | \$ 3,857,252                            |
| c. STAR/ELPAC Testing                               | \$ 91,322                                  | \$ 50,000                               | \$ 50,000                              | \$ 107,295                              |
| d. Transportation Reimbursement                     | \$ 3,517,353                               | \$ 3,457,803                            | \$ 3,457,803                           | \$ 3,513,920                            |
| Total State Revenues                                | \$ 8,859,040                               | \$ 7,738,789                            | \$ 8,091,879                           | \$ 8,260,731                            |
| <b><u>4. Other Local Revenues</u></b>               |                                            |                                         |                                        |                                         |
| a. Sale of Equipment/Supplies/Other                 | \$ 21,215                                  | \$ 30,000                               | \$ 30,000                              | \$ 30,000                               |
| b. Transportation Services Study Trips              | \$ 199,250                                 | \$ 200,000                              | \$ 200,000                             | \$ 200,000                              |
| c. Leases & Rentals                                 | \$ 302,354                                 | \$ 342,412                              | \$ 342,412                             | \$ 342,412                              |
| d. Interest                                         | \$ 2,046,630                               | \$ 505,000                              | \$ 505,000                             | \$ 1,648,528                            |
| e. Nonresident Tuition                              | \$ -                                       | \$ 10,000                               | \$ 10,000                              | \$ 10,000                               |
| f. Interagency                                      | \$ 12,481,096                              | \$ 12,527,409                           | \$ 12,527,409                          | \$ 13,420,028                           |
| g. Student Teaching                                 | \$ -                                       | \$ 20,000                               | \$ 20,000                              | \$ 20,000                               |
| h. Other In-Lieu Tax                                | \$ 7,836                                   | \$ 6,726                                | \$ 6,726                               | \$ 6,726                                |
| i. All Other Local                                  | \$ 1,416,230                               | \$ 278,000                              | \$ 278,000                             | \$ 520,380                              |
| k. School Gifts/United Way                          | \$ 377,133                                 | \$ 300,000                              | \$ 300,000                             | \$ 300,000                              |
| l. Fair Market Value Cash                           | \$ (2,567,177)                             | \$ -                                    | \$ -                                   | \$ -                                    |
| Total Local Revenues                                | \$ 14,284,567                              | \$ 14,219,547                           | \$ 14,219,547                          | \$ 16,498,074                           |
| <b><u>5. Other Outgo</u></b>                        |                                            |                                         |                                        |                                         |
| a. Proceeds from Leases                             | \$ 127,338                                 | \$ -                                    | \$ -                                   | \$ -                                    |
| Total Revenues                                      | <u>\$ 273,424,185</u>                      | <u>\$ 284,963,126</u>                   | <u>\$ 287,794,009</u>                  | <u>\$ 290,388,088</u>                   |

**General Fund**  
***Summary of Unrestricted Expenditures by Object Code***

| <b>Expenditure Description</b>      | <b>2022-23<br/>Unaudited Actuals</b> | <b>2023-24<br/>Adopted Budget</b> | <b>2023-24<br/>1st Interim</b> | <b>2023-24<br/>2nd Interim</b> |
|-------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| Certificated Salaries               | \$ 113,477,013                       | \$ 115,801,565                    | \$ 113,530,138                 | \$ 125,205,558                 |
| Classified Salaries                 | \$ 31,780,862                        | \$ 33,884,432                     | \$ 31,696,299                  | \$ 34,478,269                  |
| Employee Benefits                   | \$ 52,788,670                        | \$ 57,210,712                     | \$ 56,619,574                  | \$ 60,988,594                  |
| Books and Supplies                  | \$ 10,642,316                        | \$ 5,176,598                      | \$ 10,556,090                  | \$ 10,984,177                  |
| Services & Other Operating Expenses | \$ 15,243,301                        | \$ 16,845,175                     | \$ 17,618,712                  | \$ 18,446,760                  |
| Capital Outlay                      | \$ 253,126                           | \$ 541,167                        | \$ 578,328                     | \$ 578,328                     |
| Other Outgo/Uses                    | <u>\$ (4,007,019)</u>                | <u>\$ (4,128,052)</u>             | <u>\$ (5,286,418)</u>          | <u>\$ (5,550,840)</u>          |
| Total Expenditures                  | <u><u>\$ 220,178,270</u></u>         | <u><u>\$ 225,331,597</u></u>      | <u><u>\$ 225,312,723</u></u>   | <u><u>\$ 245,130,846</u></u>   |

Chula Vista Elementary School District  
Summary General Fund Restricted Programs

| Program                                                              |                    | 2023-24               |                           | 2023-24                |                            |
|----------------------------------------------------------------------|--------------------|-----------------------|---------------------------|------------------------|----------------------------|
|                                                                      |                    | First Interim Revenue | First Interim Expenditure | Second Interim Revenue | Second Interim Expenditure |
| LCFF SOURCES                                                         | Resource (7 digit) |                       |                           |                        |                            |
| Special Education                                                    | 80976500           | \$ 1,700,945          | \$ 1,700,945              | \$ 1,713,195           | \$ 1,713,195               |
| Total LCFF SOURCES                                                   |                    | \$ 1,700,945          | \$ 1,700,945              | \$ 1,713,195           | \$ 1,713,195               |
| FEDERAL                                                              | Resource (7 digit) |                       |                           |                        |                            |
| Title I - Federal Compensatory Education                             | 3010-000           | \$ 7,183,839          | \$ 7,183,839              | \$ 7,331,862           | \$ 7,331,862               |
| 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           | \$ 16,346,584         | \$ 16,346,584             | \$ 16,346,584          | \$ 16,346,584              |
| Elementary and Secondary School Emergency Relief (ESSER III, LL)     | 3214-000           | \$ 5,891,660          | \$ 5,891,660              | \$ 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           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| ESSER: Summer Learning                                               | 3225-000           | \$ -                  | \$ -                      | \$ 1,235,000           | \$ 1,235,000               |
| 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           | \$ 5,395,911          | \$ 5,395,911              | \$ 5,395,911           | \$ 5,395,911               |
| SPED, Preschool Grant                                                | 33105730           | \$ 831,247            | \$ 831,247                | \$ 831,247             | \$ 831,247                 |
| SPED, Local Assistance, Private School ISPs                          | 3311-000           | \$ 48,731             | \$ 48,731                 | \$ 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           | \$ 3,173              | \$ 3,173                  | \$ 3,173               | \$ 3,173                   |
| Title II - Teacher Quality                                           | 4035-000           | \$ 1,126,152          | \$ 1,126,152              | \$ 1,125,391           | \$ 1,125,391               |
| Title IV - Student Support and Academic Enrichment                   | 4127-000           | \$ 808,480            | \$ 808,480                | \$ 808,481             | \$ 808,481                 |
| Title III - Migrant Education                                        | 4201-000           | \$ 83,555             | \$ 83,555                 | \$ 83,555              | \$ 83,555                  |
| Title III - Ed of LEP (EIEP/Bilingual Program)                       | 4203-000           | \$ 1,271,042          | \$ 1,271,042              | \$ 1,285,281           | \$ 1,285,281               |
| American Rescue Plan - Homeless Children and Youth II                | 5634-000           | \$ 104,570            | \$ 104,570                | \$ 104,570             | \$ 104,570                 |
| DoDEA MCASP 2                                                        | 5810-327           | \$ 467,766            | \$ 467,766                | \$ 467,766             | \$ 467,766                 |
| Mathematics/Reading AB 466 (one-time)                                | 5810-388           | \$ 3,903              | \$ 3,903                  | \$ 3,903               | \$ 3,903                   |
| DoDEA MCASP                                                          | 5810-374           | \$ 350,144            | \$ 350,144                | \$ 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                | \$ 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                 | \$ 20,000              | \$ 20,000                  |
| Total FEDERAL                                                        |                    | \$ 40,924,847         | \$ 40,943,868             | \$ 42,340,368          | \$ 42,340,368              |
| STATE                                                                | Resource (7 digit) |                       |                           |                        |                            |
| Expanded Learning Opportunities Program                              | 2600-000           | \$ 24,003,219         | \$ 26,669,329             | \$ 21,420,479          | \$ 26,669,329              |
| California Universal Prekinder Planning and Implementation           | 6053-000           | \$ 1,600,398          | \$ 1,600,398              | \$ 1,600,398           | \$ 512,777                 |
| California Universal Prekinder Planning and Impl. Early Ed Tchr Dev. | 6054-000           | \$ 372,210            | \$ 372,210                | \$ 372,210             | \$ 372,210                 |
| Classified School Employee Professional Development                  | 7311-000           | \$ -                  | \$ 139,285                | \$ -                   | \$ 139,285                 |
| COVID-19 LEA Response Fund                                           | 7388-000           | \$ -                  | \$ 20,403                 | \$ -                   | \$ 20,403                  |
| In-Person Instruction                                                | 7422-000           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| Expanded Learning Opportunities                                      | 7425-000           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| Expanded Learning Opportunities Paraprofessional Staff               | 7426-000           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| Lottery Restricted                                                   | 6300-000           | \$ 1,469,538          | \$ 3,549,000              | \$ 1,517,933           | \$ 3,549,001               |
| Educator Effectiveness                                               | 6266-000           | \$ -                  | \$ 1,367,430              | \$ -                   | \$ 1,367,430               |
| CA Board Cert Teacher Incentive Prgmr                                | 6271-000           |                       | \$ -                      | \$ 5,000               | \$ 5,000                   |
| California Community School Partnership                              | 6331-000           | \$ (72,492)           | \$ -                      | \$ (72,492)            | \$ -                       |

Chula Vista Elementary School District  
Summary General Fund Restricted Programs

|                                                                   |                    | 2023-24               |                           | 2023-24                |                            |
|-------------------------------------------------------------------|--------------------|-----------------------|---------------------------|------------------------|----------------------------|
| Program                                                           |                    | First Interim Revenue | First Interim Expenditure | Second Interim Revenue | Second Interim Expenditure |
| California Community School Partnership Implementation            | 6332-000           | \$ 2,612,500          | \$ 522,500                | \$ 2,612,500           | \$ 522,500                 |
| 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          | \$ 2,128,750              | \$ 2,059,544           | \$ 2,128,750               |
| Special Education - Early Intervention Preschool                  | 6547-000           | \$ 2,533,592          | \$ 2,533,594              | \$ 2,564,978           | \$ 2,564,978               |
| Arts, Music and Instructional Materials Discretionary Block Grant | 6762-000           | \$ -                  | \$ -                      | \$ 277,084             | \$ -                       |
| Proposition 28: Arts and Music in Schools                         | 6770-000           |                       |                           | \$ 3,468,994           | \$ -                       |
| Learning Recovery Emergency Block Grant                           | 7435-000           | \$ -                  | \$ -                      | \$ 24,440              | \$ 830,000                 |
| STRS On-Behalf Pension Contribution                               | 7690-000           | \$ 17,195,399         | \$ 17,195,399             | \$ 17,195,399          | \$ 17,195,399              |
| Total STATE                                                       |                    | \$ 51,773,908         | \$ 56,098,298             | \$ 53,046,467          | \$ 55,877,061              |
| LOCAL                                                             | Resource (7 digit) |                       |                           |                        |                            |
| Special Education                                                 | 87926500           | \$ 21,880,423         | \$ 21,880,423             | \$ 21,858,973          | \$ 21,858,973              |
| Special Education - Low Incidence                                 | 6500-154           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| After School Learning & Safe Neighborhoods                        | 9065-000           | \$ 3,816,987          | \$ 3,816,987              | \$ 3,816,987           | \$ 3,816,987               |
| California Children Services                                      | 9010-264           | \$ 215                | \$ 215                    | \$ 215                 | \$ 215                     |
| Paraprofessional Teacher Training                                 | 9010-314           | \$ 9,093              | \$ 9,093                  | \$ 800                 | \$ 9,093                   |
| CTC Paraprofessional Teacher Training Repayment Acct              | 9010-315           | \$ 9,093              | \$ -                      | \$ 8,293               | \$ -                       |
| 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                     |
| BMS - Life Science Station                                        | 9010-344           |                       |                           | \$ 50,000              | \$ 50,000                  |
| CA Family Resource Association                                    | 9010-350           | \$ 33,389             | \$ 33,389                 | \$ 33,389              | \$ 33,389                  |
| Be There San Diego                                                | 9010-352           | \$ 172,708            | \$ 172,708                | \$ 247,209             | \$ 247,209                 |
| University of Miami                                               | 9010-354           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| San Diego District Attorneys Office                               | 9010-358           | \$ -                  | \$ -                      | \$ 50,000              | \$ 50,000                  |
| Border View/YMCA FRC                                              | 9010-359           | \$ 31,999             | \$ 31,999                 | \$ 31,999              | \$ 31,999                  |
| San Diego Foundation - Vonnice McMillin Foundation                | 9010-360           | \$ 25,401             | \$ 25,401                 | \$ 25,401              | \$ 25,401                  |
| Inter-Generational Games - Olympic Training Center                | 9010-368           | \$ 867                | \$ 867                    | \$ 867                 | \$ 867                     |
| TQP Aspire                                                        | 9010-370           | \$ 6,576              | \$ 6,576                  | \$ 13,237              | \$ 13,237                  |
| 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           | \$ 453,497            | \$ 1,207,103              | \$ 1,510,280           | \$ 2,072,132               |
| Medi-Cal Targeted Case Management                                 | 9010-565           | \$ -                  | \$ 1,444                  | \$ 62,671              | \$ 64,116                  |
| San Diego Foundation Teacher's Fund - Various Sites               | 9010-802           | \$ 19,422             | \$ 9,495                  | \$ 9,495               | \$ 9,495                   |
| Wells Fargo Donation - District                                   | 9010-803           | \$ 1,189              | \$ 1,189                  | \$ 1,189               | \$ 1,189                   |
| CV Comm Collaborative Community Project                           | 9010-806           | \$ 46,985             | \$ 46,985                 | \$ 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                    | \$ 1,772               | \$ 1,772                   |
| 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                 | \$ 25,667              | \$ 25,667                  |
| National Foundation for Autism Research                           | 9010-845           | \$ 2,749              | \$ 2,749                  | \$ 2,749               | \$ 2,749                   |
| EISS Implementation Grant                                         | 9010-848           | \$ 107                | \$ 107                    | \$ 107                 | \$ 107                     |
| Community Development Block Grant                                 | 9010-849           | \$ 6,032              | \$ 6,032                  | \$ 13,117              | \$ 13,117                  |
| South Bay Community Services                                      | 9010-851           | \$ 86,323             | \$ 86,323                 | \$ 110,405             | \$ 23,652                  |
| Eastlake Educational Foundation                                   | 9010-853           | \$ 125,405            | \$ 125,405                | \$ 110,405             | \$ 110,405                 |
| Professional Development Institutes (PDI)                         | 9010-861           | \$ 914                | \$ 914                    | \$ 914                 | \$ 914                     |
| CV Coordinator Council                                            | 9010-863           | \$ 86,680             | \$ 86,680                 | \$ 88,996              | \$ 88,996                  |
| SD Association of Government                                      | 9010-866           | \$ 40,446             | \$ 40,446                 | \$ 50,446              | \$ 50,446                  |

Chula Vista Elementary School District  
Summary General Fund Restricted Programs

| Program                                      |                    | 2023-24               |                           | 2023-24                |                            |
|----------------------------------------------|--------------------|-----------------------|---------------------------|------------------------|----------------------------|
|                                              |                    | First Interim Revenue | First Interim Expenditure | Second Interim Revenue | Second Interim Expenditure |
| SUHSD Support Programs                       | 9010-868           | \$ 112,151            | \$ 112,151                | \$ 190,151             | \$ 190,151                 |
| SUHSD/FRC                                    | 9010-869           | \$ 90                 | \$ 90                     | \$ 90                  | \$ 90                      |
| Poison Control/FRC                           | 9010-871           | \$ 1                  | \$ 1                      | \$ 1                   | \$ 1                       |
| Chargers Champion - Hilltop Drive School     | 9010-872           | \$ 374                | \$ 374                    | \$ 374                 | \$ 374                     |
| Scripps Whtr PV Fund FRC                     | 9010-877           | \$ 33,612             | \$ 33,612                 | \$ 44,862              | \$ 44,862                  |
| 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           | \$ 168,000            | \$ 168,000                | \$ 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           | \$ 4,267              | \$ 4,267                  | \$ 4,267               | \$ 4,267                   |
| Project Cal-Well                             | 9010-945           | \$ 42,629             | \$ 42,629                 | \$ 42,629              | \$ 42,629                  |
| HomeTown Grant                               | 9010-947           | \$ 1                  | \$ 1                      | \$ 1                   | \$ 1                       |
| Air Pollution Control District               | 9010-952           | \$ 1,835,184          | \$ 1,835,184              | \$ 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           | \$ 17,085             | \$ 17,085                 | \$ 17,085              | \$ 17,085                  |
| Special Olympics                             | 9010-966           | \$ 929                | \$ 929                    | \$ 929                 | \$ 929                     |
| SDCOE Health Education Framework             | 9010-974           | \$ 115                | \$ 115                    | \$ 115                 | \$ 115                     |
| COVID-19 Community Response                  | 9010-976           | \$ 654                | \$ 654                    | \$ 654                 | \$ 654                     |
| MCAP                                         | 9010-979           | \$ 5,324              | \$ 5,324                  | \$ 5,324               | \$ 5,324                   |
| Social Emotional Learning CoP                | 9010-980           | \$ 4,071              | \$ 4,071                  | \$ 4,071               | \$ 4,071                   |
| CDPH COVID-19 Schools Testing                | 9010-981           | \$ -                  | \$ -                      | \$ -                   | \$ -                       |
| Bonita Optimist Club                         | 9010-982           | \$ 1,191              | \$ 1,191                  | \$ 1,191               | \$ 1,191                   |
| Casey Family Program                         | 9010-983           | \$ 12,310             | \$ 12,310                 | \$ 27,151              | \$ 27,151                  |
| CA Health Education Framework Age Curriculum | 9010-984           | \$ 230,215            | \$ 230,215                | \$ 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                                  |                    | \$ 29,511,432         | \$ 30,247,461             | \$ 30,890,352          | \$ 31,366,893              |
|                                              |                    | \$ -                  |                           |                        |                            |
| OTHER FINANCING SOURCES/USES                 | Resource (7 digit) |                       |                           |                        |                            |
| Special Education                            | 89806500           | \$ 33,597,155         | \$ 33,597,155             | \$ 39,529,959          | \$ 39,529,959              |
| Restricted Maintenance Account               | 8150-000           | \$ 10,780,000         | \$ 10,780,000             | \$ 11,600,000          | \$ 11,775,437              |
| Total OTHER FINANCING SOURCES/USES           |                    | \$ 44,377,155         | \$ 44,377,155             | \$ 51,129,959          | \$ 51,305,396              |
| GRANT TOTAL RESTRICTED PROGRAMS              |                    | \$ 168,288,288        | \$ 173,367,727            | \$ 179,120,341         | \$ 182,602,914             |

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

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

Building Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Bond Building Fund (Measure VV) – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Bond Building Fund (Measure M) – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Developers' Fees-Capital Improvement Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

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

Pupil Transportation Equipment Fund – Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Cafeteria Account – Revenue projections are expected to increase from the First Interim Budget by \$650,000 due to the billing of snacks to the ELOP program. Expenditure projections are expected to increase by \$1,830,501 from the First Interim Budget primarily due to collectively bargained employee salary increases and the purchase of six new cargo vans.

Child Development Fund – Revenue projections are expected to increase from the First Interim Budget by \$795,472 mainly due to the Assembly Bill (AB) 110 allocation that provides for one-time temporary rate increase to California State Preschool Program (CSPP) contractors. Expenditure projections are not expected to materially change from the First Interim 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 First Interim Budget by \$8,913,482 primarily due to the addition of \$6,607,982 in FY 23-24 ELO-P allocation and the Prop 98 – Arts and Music in Schools not recorded at First Interim Budget. Additionally, LCFF

### **Attachment III**

revenues increased by \$1,727,881 due to the increase in the Average Daily Attendance (ADA) projections and Unduplicated Pupil Percentages (UPP). Total Expenditure projections are expected to increase by \$11,192,328 from First Interim Budget primarily due to an increase of \$10,646,542 in personnel costs due to compensation increase agreements at the Charter schools and a \$905,600 increase in services and operating expenditures, mainly in chargeback costs.

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

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

Community Facilities District Capital Projects Fund – Revenue projections are expected to increase from the First Interim Budget by \$608,661 mainly due to increase in interest income. Expenditure projections are not expected to materially change from the First Interim Budget.

Community Facilities District Debt Service Fund – Revenue and expenditure projections are not expected to materially change from the First Interim 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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|-------------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                             | \$0                             | \$0                          | \$0                                    | \$0                                    |
| Revenue                                               |                                 |                              |                                        |                                        |
| Proceeds from 2023 Refunding Bonds                    | \$5,450,000                     | \$0                          | \$18,865,000                           | \$18,865,000                           |
| Premium from 2023 Refunding Bonds                     | 0                               | 0                            | 2,897,426                              | 2,897,426                              |
| Transfer from CVLCC for High School Lease Payment     | 443,585                         | \$421,138                    | 421,138                                | 421,138                                |
| Transfer from Feaster for Middle School Lease Payment | 138,270                         | 132,448                      | 132,448                                | 132,448                                |
| Total Revenue                                         | <u>\$581,855</u>                | <u>\$553,586</u>             | <u>\$22,316,012</u>                    | <u>\$22,316,012</u>                    |
| Total Beginning Balance & Revenue                     | <u>\$581,855</u>                | <u>\$553,586</u>             | <u>\$22,316,012</u>                    | <u>\$22,316,012</u>                    |
| Expenditures                                          |                                 |                              |                                        |                                        |
| 2023 Refunding Bonds Cost of Issuance                 | \$0                             | \$0                          | \$201,810                              | \$201,810                              |
| Lease Payments-CVLCC High School                      | 443,585                         | 421,138                      | 421,138                                | 421,138                                |
| Lease Payments-Feaster Middle School                  | 138,270                         | 132,448                      | 132,448                                | 132,448                                |
| Other Outgo:                                          |                                 |                              |                                        |                                        |
| 2023 Refunding Bonds, Principal                       | 0                               | 0                            | 21,250,000                             | 21,250,000                             |
| 2023 Refunding Bonds, Interest                        | 0                               | 0                            | 310,616                                | 310,616                                |
| Total Expenditures & Other Outgo                      | <u>\$581,855</u>                | <u>\$553,586</u>             | <u>\$22,316,012</u>                    | <u>\$22,316,012</u>                    |
| Total Ending Balance, June 30                         | <u><u>\$0</u></u>               | <u><u>\$0</u></u>            | <u><u>\$0</u></u>                      | <u><u>\$0</u></u>                      |

**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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | \$17,347,932                    | \$16,904,521                 | \$18,314,503                           | \$18,314,503                           |
| Revenue                                           |                                 |                              |                                        |                                        |
| 2023 GO Bond Ser A Proceeds                       | \$0                             | \$0                          | \$100,000,000                          | \$100,000,000                          |
| 2023 GO Bond Ser A premium                        | 0                               | 0                            | 3,829,211                              | 3,829,211                              |
| Interest                                          | 382,210                         | 100,000                      | 300,000                                | 300,000                                |
| Net Inc/(Dec) in Fair Market Value of Investments | (45,126)                        | 0                            | 0                                      | 0                                      |
| Transfer from State School Facilities Fund        | 1,074,283                       | 0                            | 0                                      | 0                                      |
| E-Rate Funding for Network Upgrades               | 628,111                         | 0                            | 0                                      | 0                                      |
| Total Revenue                                     | \$2,039,478                     | \$100,000                    | \$104,129,211                          | \$104,129,211                          |
| Total Beginning Balance & Revenue                 | \$19,387,410                    | \$17,004,521                 | \$122,443,714                          | \$122,443,714                          |
| Expenditures                                      |                                 |                              |                                        |                                        |
| Services & Other Expenses                         | \$17,124                        | \$119,813                    | \$498,294                              | \$460,487                              |
| Sites, Buildings & Equipment                      | 1,055,783                       | 16,884,708                   | 18,679,968                             | 18,717,775                             |
| Other Outgo:                                      |                                 |                              |                                        | 0                                      |
| BAN Repayment Principal Expense                   | 0                               | 0                            | 59,998,285                             | 59,998,285                             |
| BAN Repayment Interest Expense                    | 0                               | 0                            | 3,831,715                              | 3,831,715                              |
| Total Expenditures & Other Outgo                  | \$1,072,907                     | \$17,004,521                 | \$83,008,262                           | \$83,008,262                           |
| Total Ending Balance, June 30                     | \$18,314,503                    | (\$0)                        | \$39,435,452                           | \$39,435,452                           |

**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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | \$17,218,137                    | \$4,303,183                  | \$13,622,094                           | \$13,622,094                           |
| Revenue                                           |                                 |                              |                                        |                                        |
| G.O. Bond Series B proceeds                       | \$0                             | \$0                          | \$62,500,000                           | \$62,500,000                           |
| Interest                                          | 338,182                         | 50,000                       | 250,000                                | 250,000                                |
| Net Inc/(Dec) in Fair Market Value of Investments | 55,618                          | 0                            | 0                                      | 0                                      |
| Total Revenue                                     | \$393,800                       | \$50,000                     | \$62,750,000                           | \$62,750,000                           |
| Total Beginning Balance & Revenue                 | \$17,611,937                    | \$18,489,384                 | \$76,372,094                           | \$76,372,094                           |
| Expenditures                                      |                                 |                              |                                        |                                        |
| Supplies                                          | \$1,191                         | \$0                          | \$2,425                                | \$2,425                                |
| Services & Other Expenses                         | 146,725                         | 0                            | 354,103                                | 448,970                                |
| Sites, Buildings & Equipment                      | 3,841,927                       | 4,353,183                    | 10,319,496                             | 10,224,629                             |
| Total Expenditures & Other Outgo                  | \$3,989,843                     | \$4,353,183                  | \$10,676,024                           | \$10,676,024                           |
| Total Ending Balance, June 30                     | \$13,622,094                    | \$0                          | \$65,696,070                           | \$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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | \$10,304,479                    | \$8,205,080                  | \$8,527,490                            | \$8,527,490                            |
| Revenue                                           |                                 |                              |                                        |                                        |
| Developer Fees                                    | 315,395                         | \$250,000                    | \$750,000                              | \$750,000                              |
| Interest                                          | 233,320                         | 100,000                      | 100,000                                | 100,000                                |
| Net Inc/(Dec) in Fair Market Value of Investments | (36,037)                        | 0                            | 0                                      | 0                                      |
| Redevelopment Funds                               | 1,590,724                       | 1,100,000                    | 1,100,000                              | 1,100,000                              |
| Total Revenue                                     | \$2,103,402                     | \$1,450,000                  | \$1,950,000                            | \$1,950,000                            |
| Total Beginning Balance & Revenue                 | \$12,407,881                    | \$9,655,080                  | \$10,477,490                           | \$10,477,490                           |
| Expenditures                                      |                                 |                              |                                        |                                        |
| Classified Salaries and Benefits                  | \$7,140                         | \$0                          | \$8,049                                | \$8,049                                |
| Employee Benefits                                 | 650                             | 0                            | 731                                    | 731                                    |
| Supplies & Materials                              | 129,932                         | 0                            | 41,242                                 | 103,710                                |
| Services & Other Expenses                         | 81,257                          | 64,000                       | 74,331                                 | 74,796                                 |
| Sites, Buildings & Equipment                      | 3,661,412                       | 2,865,377                    | 4,302,084                              | 4,302,230                              |
| Total Expenditures                                | \$3,880,391                     | \$2,929,377                  | \$4,426,437                            | \$4,489,516                            |
| Ending Balance                                    | \$8,527,490                     | \$6,725,703                  | \$6,051,053                            | \$5,987,974                            |
| Designated for Redevelopment                      | \$6,124,149                     | \$5,009,783                  | \$5,032,816                            | \$5,087,418                            |
| Designated for School Mitigation                  | 2,403,341                       | 1,715,920                    | 1,018,237                              | 900,556                                |
| Total Ending Balance, June 30                     | \$8,527,490                     | \$6,725,703                  | \$6,051,053                            | \$5,987,974                            |

**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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | <u>\$3,762</u>                  | <u>\$1,964,753</u>           | <u>\$1,890,414</u>                     | <u>\$1,890,414</u>                     |
| Revenue                                           |                                 |                              |                                        |                                        |
| Interest                                          | \$10,306                        | \$0                          | \$0                                    | \$0                                    |
| State - School Facility Program                   | 3,033,503                       | 0                            | 0                                      | 0                                      |
| Net Inc/(Dec) in Fair Market Value of Investments | <u>(82,874)</u>                 | <u>500</u>                   | <u>20,000</u>                          | <u>20,000</u>                          |
| Total Revenue                                     | <u>\$2,960,935</u>              | <u>\$500</u>                 | <u>\$20,000</u>                        | <u>\$20,000</u>                        |
| Total Beginning Balance & Revenue                 | <u>\$2,964,697</u>              | <u>\$1,965,253</u>           | <u>\$1,910,414</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>                             | <u>\$0</u>                             |
| Total Expenditures                                | <u>\$1,074,283</u>              | <u>\$0</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>              | <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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | \$223,087                       | \$0                          | \$231,266                              | \$231,266                              |
| Revenue                                           |                                 |                              |                                        |                                        |
| Net Inc/(Dec) in Fair Market Value of Investments | \$5,637                         | \$0                          | \$0                                    | \$0                                    |
| Local Revenue - Interest                          | 2,788                           | 0                            | 500                                    | 500                                    |
| Total Revenue                                     | \$8,425                         | \$0                          | \$500                                  | \$500                                  |
| Total Beginning Balance & Revenue                 | \$231,512                       | \$0                          | \$231,766                              | \$231,766                              |
| Expenditures                                      |                                 |                              |                                        |                                        |
| Supplies                                          | \$0                             | \$0                          | \$0                                    | \$0                                    |
| Sites, Buildings & Equipment                      | 246                             | 0                            | 231,766                                | 231,766                                |
| Total Expenditures                                | \$246                           | \$0                          | \$231,766                              | \$231,766                              |
| Total Ending Balance, June 30                     | \$231,266                       | \$0                          | \$0                                    | \$0                                    |

**Cafeteria Account (13-00)**
**ATTACHMENT 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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|-----------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1         | \$14,305,836                    | \$20,016,711                 | \$21,732,993                           | \$21,732,993                           |
| Revenue                           |                                 |                              |                                        |                                        |
| Federal                           | \$13,070,462                    | \$12,250,000                 | \$12,250,000                           | \$12,250,000                           |
| State                             | 10,694,846                      | 10,250,000                   | 10,250,000                             | 10,250,000                             |
| Local                             | 386,708                         | 350,000                      | 350,000                                | 1,000,000                              |
| Total Revenue                     | \$24,152,016                    | \$22,850,000                 | \$22,850,000                           | \$23,500,000                           |
| Total Beginning Balance & Revenue | \$38,457,852                    | \$42,866,711                 | \$44,582,993                           | \$45,232,993                           |
| Expenditures                      |                                 |                              |                                        |                                        |
| Classified Salaries               | \$5,285,107                     | \$5,555,878                  | \$5,913,637                            | \$6,480,191                            |
| Employee Benefits                 | 2,140,746                       | 2,378,564                    | 2,644,189                              | 3,392,719                              |
| Supplies & Materials              | 8,528,311                       | 9,763,570                    | 9,797,470                              | 9,860,500                              |
| Services & Other Expenses         | 130,559                         | 101,385                      | 138,653                                | 193,653                                |
| Capital Outlay                    | 281,710                         | 820,000                      | 1,145,681                              | 1,479,722                              |
| Other Outgo                       | 358,426                         | 407,314                      | 437,159                                | 500,505                                |
| Total Expenditures                | \$16,724,859                    | \$19,026,711                 | \$20,076,789                           | \$21,907,290                           |
| Ending Balance                    | \$21,732,993                    | \$23,840,000                 | \$24,506,204                           | \$23,325,703                           |
| Stores                            | \$222,449                       | \$150,000                    | \$150,000                              | \$150,000                              |
| Restricted                        | 21,510,544                      | 23,690,000                   | 24,356,204                             | 23,175,703                             |
| Total Ending Balance, June 30     | \$21,732,993                    | \$23,840,000                 | \$24,506,204                           | \$23,325,703                           |

**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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                         | \$1,354,772                     | \$1,221,762                  | \$1,328,551                            | \$1,328,551                            |
| Revenue                                           |                                 |                              |                                        |                                        |
| State                                             | \$5,115,509                     | \$4,557,782                  | \$4,454,676                            | \$5,250,148                            |
| Local                                             | 41,644                          | 19,000                       | 19,000                                 | 19,000                                 |
| Net Inc/(Dec) in Fair Market Value of Investments | (44,809)                        | 0                            | 0                                      | 0                                      |
| Total Revenue                                     | \$5,112,344                     | 4,576,782                    | \$4,473,676                            | 5,269,148                              |
| Total Beginning Balance & Revenue                 | \$6,467,116                     | \$5,798,544                  | \$5,802,227                            | \$6,597,699                            |
| Expenditures                                      |                                 |                              |                                        |                                        |
| Certificated Salaries                             | \$2,181,618                     | \$1,881,532                  | \$1,864,463                            | \$1,921,289                            |
| Classified Salaries                               | 1,047,095                       | 1,028,566                    | 956,745                                | 974,610                                |
| Employee Benefits                                 | 1,249,511                       | 1,320,390                    | 1,213,004                              | 1,201,602                              |
| Supplies & Materials                              | 296,452                         | 283,348                      | 418,246                                | 418,246                                |
| Services & Other Expenses                         | 67,260                          | 34,214                       | 91,214                                 | 91,214                                 |
| Capital Outlay                                    | 103,009                         | 0                            | 0                                      | 0                                      |
| Other Outgo                                       | 193,620                         | 179,348                      | 190,796                                | 193,568                                |
| Total Expenditures                                | \$5,138,565                     | \$4,727,398                  | \$4,734,468                            | \$4,800,529                            |
| Total Ending Balance, June 30                     | \$1,328,551                     | \$1,071,146                  | \$1,067,759                            | \$1,797,170                            |

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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10-31-23 | 2023-24<br>Second Interim<br>@ 01-31-24 |
|----------------------------------------------|---------------------------------|------------------------------|----------------------------------------|-----------------------------------------|
| BEGINNING BALANCE, JULY 1                    | <u>\$25,626,325</u>             | <u>\$32,984,016</u>          | <u>\$48,291,497</u>                    | <u>\$48,291,497</u>                     |
| REVENUE                                      |                                 |                              |                                        |                                         |
| Federal                                      | \$8,417,059                     | \$3,559,604                  | \$8,927,407                            | \$8,928,943                             |
| State: LCFF                                  | 69,180,861                      | 73,322,764                   | 71,463,598                             | 73,215,913                              |
| Lottery                                      | 1,914,909                       | 1,368,365                    | 1,522,705                              | 1,495,068                               |
| Other State                                  | 24,259,211                      | 9,639,634                    | 11,184,606                             | 18,368,672                              |
| Local: Other Local                           | <u>787,643</u>                  | <u>158,665</u>               | <u>376,967</u>                         | <u>380,168</u>                          |
| Total Revenue                                | <u>\$104,559,683</u>            | <u>\$88,049,032</u>          | <u>\$93,475,283</u>                    | <u>\$102,388,764</u>                    |
| Total Beginning Balance & Revenue            | <u><u>\$130,186,008</u></u>     | <u><u>\$121,033,048</u></u>  | <u><u>\$141,766,780</u></u>            | <u><u>\$150,680,261</u></u>             |
| EXPENDITURES                                 |                                 |                              |                                        |                                         |
| Certificated Salaries                        | \$34,245,255                    | \$33,075,443                 | \$34,791,684                           | \$41,316,274                            |
| Classified Salaries                          | 7,456,922                       | 6,351,862                    | 6,340,440                              | 8,436,140                               |
| Employee Benefits                            | 16,948,244                      | 18,204,351                   | 19,070,352                             | \$21,096,604                            |
| Supplies & Materials                         | 3,182,883                       | 3,892,996                    | 21,367,265                             | 18,738,344                              |
| Services & Other Operating Expenses          | 18,131,645                      | 21,260,393                   | 20,976,676                             | 23,987,960                              |
| Sites, Buildings & Equipment                 | 257,882                         | 690,000                      | 1,078,796                              | 1,242,220                               |
| Other Outgo - Transfers Out for Debt Service | <u>1,671,680</u>                | <u>553,586</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>                   | <u>\$115,371,128</u>                    |
| Ending Balance                               | <u>\$48,291,497</u>             | <u>\$37,004,417</u>          | <u>\$37,587,981</u>                    | <u>\$35,309,133</u>                     |
| ENDING BALANCE, JUNE 30                      |                                 |                              |                                        |                                         |
| Designated for Revolving Cash Fund           | \$10,000                        | \$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                              | 5,768,556                               |
| Designated for Restricted Funds              | 20,737,799                      | 8,472,087                    | 8,635,144                              | 13,721,094                              |
| Undesignated Reserve                         | <u>23,351,482</u>               | <u>24,320,898</u>            | <u>23,733,897</u>                      | <u>15,809,483</u>                       |
| Total Ending Balance                         | <u><u>\$48,291,497</u></u>      | <u><u>\$37,004,417</u></u>   | <u><u>\$37,587,981</u></u>             | <u><u>\$35,309,133</u></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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|---------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                   | <u>\$851,132</u>                | <u>\$1,051,132</u>           | <u>\$1,071,991</u>                     | <u>\$1,071,991</u>                     |
| Revenue                                     |                                 |                              |                                        |                                        |
| Other Local                                 | <u>\$1,455,276</u>              | <u>\$1,300,000</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>                     | <u>\$1,300,000</u>                     |
| Total Beginning Balance & Revenue           | <u>\$2,306,408</u>              | <u>\$2,351,132</u>           | <u>\$2,371,991</u>                     | <u>\$2,371,991</u>                     |
| Expenditures                                |                                 |                              |                                        |                                        |
| Supplies                                    | \$264,872                       | \$500,000                    | \$500,000                              | \$500,000                              |
| Services & Other Expenses Energy Assessment | 969,545                         | 600,000                      | 600,000                                | 600,000                                |
| Total Expenditures & Other Outgo            | <u>\$1,234,417</u>              | <u>\$1,100,000</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>              | <u><u>\$1,271,991</u></u>              |

**Self Insurance Fund (67-00)**

**ATTACHMENT IV**

The Worker's Compensation Insurance Fund (Fund 67-30) is used to pay employee workers' compensation claims that are a result 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<br>Unaudited Actuals<br>@ Year End | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|--------------------------------------------------------------------------|--------------------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                                                | \$13,609,680                               | \$12,556,920                 | \$12,526,196                           | \$12,526,196                           |
| Revenue                                                                  |                                            |                              |                                        |                                        |
| Local Revenue                                                            | \$2,604,269                                | \$3,700,000                  | \$3,700,000                            | \$3,700,000                            |
| Local Revenue - Interest                                                 | 284,454                                    | 200,000                      | 200,000                                | 200,000                                |
| Net Inc/(Dec) in Fair Market Value of Investments                        | 3,205                                      | 0                            | 0                                      | 0                                      |
| Total Revenue                                                            | \$2,891,928                                | \$3,900,000                  | \$3,900,000                            | \$3,900,000                            |
| Total Beginning Balance & Revenue                                        | \$16,501,608                               | \$16,456,920                 | \$16,426,196                           | \$16,426,196                           |
| Expenditures                                                             |                                            |                              |                                        |                                        |
| Services & Other Operating Expenses                                      | \$3,975,412                                | \$4,300,000                  | \$4,300,000                            | \$4,344,549                            |
| Total Expenditures                                                       | \$3,975,412                                | \$4,300,000                  | \$4,300,000                            | \$4,344,549                            |
| Ending Balance                                                           | \$12,526,196                               | \$12,156,920                 | \$12,126,196                           | \$12,081,647                           |
| Reserve for Medical & Compensation<br>Contingencies and Retiree Benefits | 12,526,196                                 | 12,156,920                   | 12,126,196                             | 12,081,647                             |
| Total Ending Balance, June 30                                            | \$12,526,196                               | \$12,156,920                 | \$12,126,196                           | \$12,081,647                           |

**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<br>Unaudited<br>Actuals | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|------------------------------------------------------------------|---------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                                        | \$123,130,239                   | \$94,535,555                 | \$95,233,525                           | \$95,233,525                           |
| Revenue                                                          |                                 |                              |                                        |                                        |
| Special Tax Collections                                          | \$21,834,959                    | \$21,980,000                 | \$21,980,000                           | \$21,980,000                           |
| Delinquent Collections                                           | 315,717                         | 200,000                      | 200,000                                | 200,000                                |
| EastLake Developer Fees                                          | 0                               | 0                            | 0                                      | 0                                      |
| Net Inc/(Dec) in Fair Market Value of Investment:                | (129,650)                       | 0                            | 0                                      | 0                                      |
| Interest                                                         | 1,318,587                       | 500,000                      | 500,000                                | 1,108,661                              |
| Total Revenue                                                    | \$23,339,613                    | \$22,680,000                 | \$22,680,000                           | \$23,288,661                           |
| Total Beginning Balance & Revenue                                | \$146,469,852                   | \$117,215,555                | \$117,913,525                          | \$118,522,186                          |
| Expenditures                                                     |                                 |                              |                                        |                                        |
| Supplies & Materials                                             | \$476,353                       | \$0                          | \$15,307                               | \$38,662                               |
| Services & Other Expenses                                        | 393,211                         | 312,171                      | 793,407                                | 812,259                                |
| Sites, Buildings & Equipment Other                               | 32,724,996                      | 45,887,643                   | 45,470,997                             | 45,487,892                             |
| Transfers to CFD Debt Service Fund (52-00)                       | 17,641,767                      | 17,173,105                   | 17,173,105                             | 17,173,105                             |
| Total Expenditures                                               | \$51,236,327                    | \$63,372,919                 | \$63,452,816                           | \$63,511,918                           |
| Ending Balance                                                   | \$95,233,525                    | \$53,842,636                 | \$54,460,709                           | \$55,010,268                           |
| Designated for School 48                                         | \$57,978,047                    | \$9,295,308                  | \$11,983,830                           | 11,983,830                             |
| Designated for CFD Debt Service Payments and School Construction | 41,393,951                      | 44,547,328                   | 42,476,879                             | 43,026,438                             |
| Total Ending Balance, June 30                                    | \$95,233,525                    | \$53,842,636                 | \$54,460,709                           | \$55,010,268                           |
| Outstanding COP Obligations, July 1                              | \$186,655,000                   | \$174,975,000                | \$174,975,000                          | \$174,975,000                          |
| Annual Principal Retired                                         | (11,680,000)                    | (11,755,000)                 | (11,755,000)                           | (11,755,000)                           |
| Outstanding Obligations, June 30                                 | \$174,975,000                   | \$163,220,000                | \$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<br>Unaudited Actuals<br>@ Year End | 2023-24<br>Adopted<br>Budget | 2023-24<br>First Interim<br>@ 10/31/23 | 2023-24<br>Second Interim<br>@ 1/31/24 |
|-------------------------------------------------------------------|--------------------------------------------|------------------------------|----------------------------------------|----------------------------------------|
| Beginning Balance, July 1                                         | \$0                                        | \$0                          | \$0                                    | \$0                                    |
| Revenue                                                           |                                            |                              |                                        |                                        |
| Transfers from CFD Capital Projects Fund (49-00) for Debt Service | \$17,641,769                               | \$17,173,105                 | \$17,173,105                           | \$17,173,105                           |
| Total Revenue                                                     | \$17,641,769                               | \$17,173,105                 | \$17,173,105                           | \$17,173,105                           |
| Total Beginning Balance & Revenue                                 | \$17,641,769                               | \$17,173,105                 | \$17,173,105                           | \$17,173,105                           |
| Expenditures                                                      |                                            |                              |                                        |                                        |
| COPs/Bond Principal Payment                                       | \$11,680,000                               | \$11,755,000                 | \$11,755,000                           | \$11,755,000                           |
| COPs/Bond Interest Expense                                        | 5,961,769                                  | 5,418,105                    | 5,418,105                              | 5,418,105                              |
| Total Expenditures                                                | \$17,641,769                               | \$17,173,105                 | \$17,173,105                           | \$17,173,105                           |
| Total Ending Balance, June 30                                     | \$0                                        | \$0                          | \$0                                    | \$0                                    |

**2023-24 Cash Flow**  
**General Fund + Categorical Programs**

|                                       | Jul-23<br>(Actual) | Aug-23<br>(Actual) | Sept-23<br>(Actual) | Oct-23<br>(Actual) | Nov-23<br>(Actual) | Dec-23<br>(Actual) | Jan-24<br>(Actual) | Feb-24<br>(Estimated) | Mar-24<br>(Estimated) | April-24<br>(Estimated) | May-24<br>(Estimated) | June-24<br>(Estimated) | ANNUAL<br>TOTALS |
|---------------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|-------------------------|-----------------------|------------------------|------------------|
| Beginning Cash Balance                | \$ 158,193,142     | \$ 137,639,585     | \$ 117,167,240      | \$ 120,502,573     | \$ 109,388,343     | \$ 107,753,882     | \$ 148,644,436     | \$ 163,054,705        | \$ 153,410,135        | \$ 143,434,771          | \$ 167,307,221        | \$ 158,433,137         | \$ 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         | 10,535,454            | 10,535,454            | 10,535,454              | 10,535,454            | 10,535,454             | 118,202,785      |
| Property Taxes                        | 964,047            | 2,108,893          | 860,316             | 1,705,892          | 5,597,465          | 43,170,218         | 20,168,629         | 5,476,396             | 3,728,483             | 42,828,764              | 8,695,895             | 6,691,106              | 141,996,104      |
| EPA Tax Initiative                    | -                  | -                  | 11,849,532          | -                  | -                  | 11,849,532         | -                  | -                     | 7,358,910             | -                       | -                     | 7,358,909              | 38,416,883       |
| RDA Residual Balance & CRD            | -                  | -                  | -                   | -                  | -                  | -                  | 1,536,072          | -                     | -                     | -                       | -                     | 3,387,392              | 4,923,464        |
| 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)           | (5,276,280)           | (2,638,140)             | (2,638,140)           | (2,638,140)            | (31,384,614)     |
| Special Education Prop Tax Xfer       | -                  | -                  | -                   | -                  | -                  | -                  | -                  | -                     | -                     | 1,713,195               | -                     | -                      | 1,713,195        |
| Special Education                     | -                  | -                  | -                   | -                  | -                  | -                  | -                  | -                     | -                     | -                       | -                     | -                      | -                |
| Federal Impact Aid                    | -                  | -                  | 122,508             | 551,914            | 310,035            | -                  | -                  | -                     | 30,543                | -                       | -                     | -                      | 1,015,000        |
| Title I                               | -                  | -                  | -                   | -                  | -                  | -                  | 2,855,662          | -                     | -                     | 932,428                 | -                     | -                      | 3,788,090        |
| Title II                              | -                  | -                  | -                   | -                  | -                  | -                  | -                  | 80,100                | -                     | -                       | 165,183               | -                      | 245,283          |
| Title III                             | -                  | -                  | -                   | -                  | -                  | -                  | 366,969            | \$22,311              | -                     | 211,773                 | -                     | -                      | 601,053          |
| Title IV                              | -                  | -                  | -                   | -                  | -                  | -                  | -                  | -                     | -                     | -                       | -                     | -                      | -                |
| ESSER III                             | -                  | -                  | -                   | -                  | 5,788,513          | -                  | -                  | 3,885,389             | -                     | -                       | 5,896,972             | -                      | 15,570,874       |
| Other Federal                         | -                  | 28,496             | -                   | 25,624             | -                  | -                  | 90,866             | -                     | -                     | -                       | -                     | -                      | 144,986          |
| Lottery                               | -                  | -                  | -                   | -                  | -                  | -                  | 2,041,224          | -                     | 1,590,836             | -                       | -                     | 1,150,532              | 4,782,592        |
| Mandated Block Grant                  | -                  | -                  | -                   | -                  | 782,264            | -                  | -                  | -                     | -                     | -                       | -                     | -                      | 782,264          |
| 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          | 1,927,843             | 1,927,843             | 1,927,843               | 1,927,843             | 1,927,843              | 21,420,478       |
| Other State                           | 388,221            | 388,221            | 698,797             | 698,797            | 820,710            | 698,797            | 698,797            | 773,603               | 773,603               | 773,603                 | 773,603               | 773,603                | 8,260,357        |
| ASES Pass Through                     | -                  | -                  | -                   | -                  | -                  | -                  | -                  | -                     | -                     | -                       | -                     | -                      | 3,470,704        |
| PA Special Ed Pass Through            | 1,120,460          | 1,104,361          | 2,011,992           | 2,011,992          | 2,011,992          | 2,011,992          | 2,011,992          | 1,943,215             | 1,943,215             | 1,943,215               | 1,943,215             | 1,943,215              | 22,000,856       |
| Other Local                           | 73,484             | 1,236,130          | 2,412,704           | 1,486,090          | 995,230            | 1,959,677          | 2,556,762          | 1,004,451             | 1,917,282             | 1,124,525               | 880,063               | 880,065                | 16,526,463       |
| 2022/23 Receivable                    | 5,131,821          | 2,973,474          | 5,379,847           | 9,163,327          | 884,584            | -                  | 1,817,162          | -                     | -                     | 112,984                 | -                     | -                      | 25,463,199       |
| Other Revenue/Cash Inflows            | 14,686             | 932,331            | 1,283,259           | 1,268,114          | 1,084,243          | 197,068            | 1,792,396          | 713,152               | 713,152               | 713,152                 | 713,152               | 713,148                | 10,137,853       |
| Total Revenues                        | \$ 14,720,608      | \$ 13,917,664      | \$ 33,504,897       | \$ 27,052,445      | \$ 28,415,731      | \$ 70,027,979      | \$ 46,077,226      | \$ 23,852,409         | \$ 25,243,041         | \$ 60,178,796           | \$ 28,893,240         | \$ 36,193,833          | \$ 408,077,869   |
| Total Revenue and Beg. Bal.           | \$ 172,913,750     | \$ 151,557,249     | \$ 150,672,137      | \$ 147,555,018     | \$ 137,804,074     | \$ 177,781,861     | \$ 194,721,662     | \$ 186,907,114        | \$ 178,653,176        | \$ 203,613,567          | \$ 196,200,461        | \$ 194,626,970         | \$ 566,271,011   |
| Salaries & Benefits                   | \$ 23,557,524      | \$ 24,506,016      | \$ 25,704,249       | \$ 25,061,268      | \$ 25,304,228      | \$ 25,482,728      | \$ 25,321,798      | \$ 27,484,600         | \$ 28,541,908         | \$ 28,047,958           | \$ 29,770,203         | \$ 45,686,057          | \$ 334,468,537   |
| Commercial Warrant Exp                | 2,298,487          | 4,921,258          | 4,407,814           | 4,627,935          | 4,693,970          | 3,539,348          | 5,524,421          | 6,012,379             | 6,676,497             | 8,258,388               | 7,997,121             | 12,176,324             | 71,133,942       |
| Temporary Transfers/DTDF              | -                  | -                  | -                   | 4,221,068          | -                  | -                  | -                  | -                     | -                     | -                       | -                     | -                      | 4,221,068        |
| Other Cash Outflows                   | 9,418,154          | 4,962,735          | 57,501              | 4,256,404          | 51,994             | 115,349            | 820,738            | -                     | -                     | -                       | -                     | -                      | 19,682,875       |
| Total Expenditures                    | \$ 35,274,165      | \$ 34,390,009      | \$ 30,169,564       | \$ 38,166,675      | \$ 30,050,192      | \$ 29,137,425      | \$ 31,666,957      | \$ 33,496,979         | \$ 35,218,405         | \$ 36,306,346           | \$ 37,767,324         | \$ 57,862,381          | \$ 429,506,422   |
| ENDING CASH BALANCE                   | \$ 137,639,585     | \$ 117,167,240     | \$ 120,502,573      | \$ 109,388,343     | \$ 107,753,882     | \$ 148,644,436     | \$ 163,054,705     | \$ 153,410,135        | \$ 143,434,771        | \$ 167,307,221          | \$ 158,433,137        | \$ 136,764,589         | \$ 136,764,589   |

**2024-25 Cash Flow**  
**General Fund + Categorical Programs**

|                                       | Jul-24<br>(Estimated) | Aug-24<br>(Estimated) | Sept-24<br>(Estimated) | Oct-24<br>(Estimated) | Nov-24<br>(Estimated) | Dec-24<br>(Estimated) | Jan-25<br>(Estimated) | Feb-25<br>(Estimated) | Mar-25<br>(Estimated) | April-25<br>(Estimated) | May-25<br>(Estimated) | June-25<br>(Estimated) | ANNUAL<br>TOTALS |
|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|------------------------|------------------|
| Beginning Cash Balance                | \$ 136,764,589        | \$ 119,261,566        | \$ 93,209,503          | \$ 83,187,073         | \$ 70,036,538         | \$ 58,033,230         | \$ 92,351,465         | \$ 98,426,662         | \$ 85,923,152         | \$ 79,857,144           | \$ 106,871,220        | \$ 101,277,869         | \$ 136,764,589   |
| LCFF - State Aid Apportionment        | 5,883,127             | 5,883,127             | 10,589,629             | 10,589,629            | 10,589,629            | 10,589,629            | 10,589,629            | 10,589,630            | 10,589,630            | 10,589,630              | 10,589,630            | 10,589,630             | 117,662,549      |
| Property Taxes                        | 964,047               | 2,108,893             | 860,316                | 1,705,892             | 5,597,465             | 43,170,218            | 20,168,629            | 5,476,396             | 3,728,483             | 42,828,764              | 8,695,895             | 6,691,106              | 141,996,104      |
| EPA Tax Initiative                    | -                     | -                     | 9,256,196              | -                     | -                     | 9,256,196             | -                     | -                     | 9,256,196             | -                       | -                     | 9,256,195              | 37,024,783       |
| RDA Residual Balance & CRD            | -                     | -                     | -                      | -                     | -                     | -                     | 1,477,039             | -                     | -                     | -                       | -                     | 3,446,425              | 4,923,464        |
| Charter in-Lieu Taxes                 | -                     | (2,073,493)           | (4,146,987)            | (2,764,658)           | (2,764,658)           | (2,764,658)           | (2,764,658)           | (2,764,658)           | (4,838,151)           | (2,419,076)             | (2,419,076)           | (2,419,076)            | (32,139,149)     |
| Special Education Prop Tax Xfer       | -                     | -                     | -                      | -                     | -                     | -                     | -                     | -                     | -                     | 1,583,152               | -                     | -                      | 1,583,152        |
| Special Education                     | -                     | -                     | -                      | -                     | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | -                |
| Federal Impact Aid                    | -                     | -                     | 122,508                | 551,914               | 310,035               | -                     | -                     | -                     | 30,543                | -                       | -                     | -                      | 1,015,000        |
| Title I                               | -                     | -                     | -                      | -                     | -                     | -                     | 1,388,420             | -                     | -                     | 1,388,420               | -                     | -                      | 2,776,840        |
| Title II                              | -                     | -                     | -                      | -                     | -                     | -                     | 185,213               | -                     | -                     | 185,213                 | -                     | -                      | 370,426          |
| Title III                             | -                     | -                     | -                      | -                     | -                     | -                     | 211,773               | -                     | -                     | 211,773                 | -                     | -                      | 423,546          |
| Title IV                              | -                     | -                     | -                      | -                     | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | -                |
| ESSER III                             | 5,626,920             | -                     | -                      | 2,603,595             | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | 8,230,515        |
| Other Federal                         | -                     | -                     | -                      | -                     | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | -                |
| Lottery                               | -                     | -                     | -                      | -                     | -                     | -                     | 1,197,250             | -                     | 1,493,332             | -                       | -                     | 1,100,459              | 3,791,041        |
| 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             | 1,643,742             | 1,643,742             | 1,643,742               | 1,643,742             | 1,643,742              | 21,420,482       |
| Other State                           | 388,221               | 388,221               | 698,797                | 698,797               | 698,797               | 698,797               | 698,797               | 773,603               | 773,603               | 773,603                 | 773,603               | 773,603                | 8,138,444        |
| 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                           | -                     | 875,994               | 1,501,255              | 1,177,919             | 1,009,718             | 1,004,451             | 1,238,529             | 1,004,451             | 1,917,282             | 1,124,525               | 880,063               | 880,065                | 12,614,252       |
| 2023/24 Receivable                    | 3,857,505             | -                     | 107,813                | 1,189,240             | -                     | 107,813               | 125,144               | -                     | -                     | -                       | 6,831,970             | 346,283                | 12,565,768       |
| 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                        | \$ 19,040,441         | \$ 10,212,896         | \$ 23,887,441          | \$ 20,650,242         | \$ 21,016,517         | \$ 66,916,641         | \$ 39,369,960         | \$ 19,392,011         | \$ 27,263,507         | \$ 60,578,593           | \$ 29,664,674         | \$ 38,447,981          | \$ 376,440,904   |
| Total Revenue and Beg. Bal.           | \$ 155,805,030        | \$ 129,474,462        | \$ 117,096,944         | \$ 103,837,315        | \$ 91,053,055         | \$ 124,949,871        | \$ 131,721,425        | \$ 117,818,673        | \$ 113,186,659        | \$ 140,435,737          | \$ 136,535,894        | \$ 139,725,850         | \$ 513,205,493   |
| Salaries & Benefits                   | \$ 25,973,021         | \$ 28,705,561         | \$ 29,502,057          | \$ 29,172,842         | \$ 29,451,881         | \$ 28,943,975         | \$ 29,021,985         | \$ 29,020,072         | \$ 30,136,448         | \$ 29,614,903           | \$ 31,433,364         | \$ 30,678,053          | \$ 351,654,162   |
| Commercial Warrant Exp                | 2,298,487             | 4,921,258             | 4,407,814              | 4,627,935             | 3,567,944             | 3,654,431             | 4,272,778             | 2,875,449             | 3,193,067             | 3,949,614               | 3,824,661             | 5,823,385              | 47,416,823       |
| Temporary Transfers/DTDF              | -                     | 2,638,140             | -                      | -                     | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | 2,638,140        |
| Other Cash Outflows                   | 8,271,956             | -                     | -                      | -                     | -                     | -                     | -                     | -                     | -                     | -                       | -                     | -                      | 8,271,956        |
| Total Expenditures                    | \$ 36,543,464         | \$ 36,264,959         | \$ 33,909,871          | \$ 33,800,777         | \$ 33,019,825         | \$ 32,598,406         | \$ 33,294,763         | \$ 31,895,521         | \$ 33,329,515         | \$ 33,564,517           | \$ 35,258,025         | \$ 36,501,438          | \$ 409,981,081   |
| ENDING CASH BALANCE                   | \$ 119,261,566        | \$ 93,209,503         | \$ 83,187,073          | \$ 70,036,538         | \$ 58,033,230         | \$ 92,351,465         | \$ 98,426,662         | \$ 85,923,152         | \$ 79,857,144         | \$ 106,871,220          | \$ 101,277,869        | \$ 103,224,412         | \$ 103,224,412   |

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

☒ 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 first interim.                                                                         | X   |         |
| CRITERIA AND STANDARDS (continued) |                                              |                                                                                                                                                                                                        | Met | Not Met |
| 2                                  | Enrollment                                   | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.                                                               | X   |         |
| 3                                  | ADA to Enrollment                            | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.                                                            | X   |         |
| 4                                  | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.                                                             |     | X       |
| 5                                  | Salaries and Benefits                        | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | X   |         |
| 6a                                 | Other Revenues                               | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.                       | X   |         |
| 6b                                 | Other Expenditures                           | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X   |         |
| 7                                  | Ongoing and Major Maintenance Account        | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).                               | 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 first interim that may impact the budget?                            | X   |         |

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

|                                             |                                                      |                                                                                                                                                                                                                                                               |           |            |
|---------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| S2                                          | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?                                                                                                                    | X         |            |
| S3                                          | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?                                                                                                                                                                                                       | X         |            |
| S4                                          | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                                   | X         |            |
| S5                                          | Contributions                                        | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |           | X          |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |                                                      |                                                                                                                                                                                                                                                               | <b>No</b> | <b>Yes</b> |
| 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 first interim 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 first interim in self-insurance liabilities?                                                                                                                                                                          | X         |            |
| S8                                          | Status of Labor Agreements                           | As of second interim projections, are salary and benefit negotiations still unsettled for:                                                                                                                                                                    |           |            |
|                                             |                                                      | • Certificated? (Section S8A, Line 1b)                                                                                                                                                                                                                        | X         |            |
|                                             |                                                      | • Classified? (Section S8B, Line 1b)                                                                                                                                                                                                                          | X         |            |
| S8                                          | Labor Agreement Budget Revisions                     | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:                                                                       |           |            |
|                                             |                                                      | • Certificated? (Section S8A, Line 3)                                                                                                                                                                                                                         | X         |            |
|                                             |                                                      | • Classified? (Section S8B, Line 3)                                                                                                                                                                                                                           | X         |            |
| S9                                          | Status of Other Funds                                | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?                                                                                                                                    | X         |            |
| <b>ADDITIONAL FISCAL INDICATORS</b>         |                                                      |                                                                                                                                                                                                                                                               | <b>No</b> | <b>Yes</b> |
| 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<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>1. Total District Regular ADA</b><br>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                                               | 21,567.85                                                                     | 21,082.41                                                            | 21,574.04                                                     | 6.19                              | 0.0%                                            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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                              |                                                 |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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                              |                                                 |
| <b>4. Total, District Regular ADA</b><br><b>(Sum of Lines A1 through A3)</b>                                                                                                                                                                                                               | 21,595.59                                               | 21,567.85                                                                     | 21,082.41                                                            | 21,574.04                                                     | 6.19                              | 0.0%                                            |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| a. County Community Schools                                                                                                                                                                                                                                                                |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     | 17.89                                                   | 19.16                                                                         | 19.16                                                                | 19.16                                                         | 0.00                              | 0.0%                                            |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes,<br>Specialized Secondary Schools                                                                                                                                                               |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]                                                                                                                                                                                                                |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>g. Total, District Funded County Program ADA</b><br><b>(Sum of Lines A5a through A5f)</b>                                                                                                                                                                                               | 17.89                                                   | 19.16                                                                         | 19.16                                                                | 19.16                                                         | 0.00                              | 0.0%                                            |
| <b>6. TOTAL DISTRICT ADA</b><br><b>(Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                       | 21,613.48                                               | 21,587.01                                                                     | 21,101.57                                                            | 21,593.20                                                     | 6.19                              | 0.0%                                            |
| <b>7. Adults in Correctional Facilities</b>                                                                                                                                                                                                                                                |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>8. Charter School ADA</b><br><b>(Enter Charter School ADA using</b><br><b>Tab C. Charter School ADA)</b>                                                                                                                                                                                |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |

| Description                                                                                                            | ESTIMATED<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>B. COUNTY OFFICE OF EDUCATION</b>                                                                                   |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>1. County Program Alternative Education Grant ADA</b>                                                               |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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                              |                                                 |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>2. District Funded County Program ADA</b>                                                                           |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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<br>(Out of State Tuition) [EC 2000 and 46380]                                            |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>                                                           | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>4. Adults in Correctional Facilities</b>                                                                            |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>5. County Operations Grant ADA</b>                                                                                  |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>6. Charter School ADA</b><br>(Enter Charter School ADA using<br>Tab C. Charter School ADA)                          |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |

| Description                                                                                                                                           | ESTIMATED<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>C. CHARTER SCHOOL ADA</b>                                                                                                                          |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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.    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                          |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>1. Total Charter School Regular ADA</b>                                                                                                            |                                                         |                                                                               |                                                                      |                                                               | 0.00                              |                                                 |
| <b>2. Charter School County Program Alternative</b>                                                                                                   |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>Education ADA</b>                                                                                                                                  |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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                              |                                                 |
| <b>d. Total, Charter School County Program Alternative Education ADA</b>                                                                              |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>(Sum of Lines C2a through C2c)</b>                                                                                                                 | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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                              |                                                 |
| <b>f. Total, Charter School Funded County Program ADA</b>                                                                                             |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>(Sum of Lines C3a through C3e)</b>                                                                                                                 | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>4. TOTAL CHARTER SCHOOL ADA</b>                                                                                                                    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>(Sum of Lines C1, C2d, and C3f)</b>                                                                                                                | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                         |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>5. Total Charter School Regular ADA</b>                                                                                                            | 5,729.55                                                | 5,726.15                                                                      | 5,744.36                                                             | 5,744.36                                                      | 18.21                             | 0.0%                                            |
| <b>6. Charter School County Program Alternative</b>                                                                                                   |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>Education ADA</b>                                                                                                                                  |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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                              |                                                 |
| <b>d. Total, Charter School County Program Alternative Education ADA</b>                                                                              |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| <b>(Sum of Lines C6a through C6c)</b>                                                                                                                 | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                    |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |
| 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                              |                                                 |
| <b>f. Total, Charter School Funded County Program ADA</b>                                                                                             |                                                         |                                                                               |                                                                      |                                                               |                                   |                                                 |

| Description                                                                               | ESTIMATED<br>FUNDED<br>ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED<br>ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2<br>REPORT<br>ADA<br>Projected<br>Year Totals<br>(C) | ESTIMATED<br>FUNDED<br>ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| Program ADA<br>(Sum of Lines C7a through C7e)                                             | 0.00                                                    | 0.00                                                                          | 0.00                                                                 | 0.00                                                          | 0.00                              | 0.0%                                            |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)                            | 5,729.55                                                | 5,726.15                                                                      | 5,744.36                                                             | 5,744.36                                                      | 18.21                             | 0.0%                                            |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8) | 5,729.55                                                | 5,726.15                                                                      | 5,744.36                                                             | 5,744.36                                                      | 18.21                             | 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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year                   |                  | First Interim                                  | Second Interim                                      | Percent Change | Status |
|-------------------------------|------------------|------------------------------------------------|-----------------------------------------------------|----------------|--------|
|                               |                  | Projected Year Totals<br>(Form 01CSI, Item 1A) | Projected Year Totals<br>(Form AI, Lines A4 and C4) |                |        |
| Current Year (2023-24)        | District Regular | 21,567.85                                      | 21,574.04                                           | 0.0%           | Met    |
|                               | Charter School   | 0.00                                           | 0.00                                                |                |        |
|                               | Total ADA        | 21,567.85                                      | 21,574.04                                           |                |        |
| 1st Subsequent Year (2024-25) | District Regular | 21,132.63                                      | 21,128.97                                           | 0.0%           | Met    |
|                               | Charter School   |                                                |                                                     |                |        |
|                               | Total ADA        | 21,132.63                                      | 21,128.97                                           |                |        |
| 2nd Subsequent Year (2025-26) | District Regular | 21,105.74                                      | 21,082.41                                           | (.1%)          | Met    |
|                               | Charter School   |                                                |                                                     |                |        |
|                               | Total ADA        | 21,105.74                                      | 21,082.41                                           |                |        |

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 first interim projections 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 first interim projections

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year                   | Enrollment                             |                                   | Percent Change | Status  |
|-------------------------------|----------------------------------------|-----------------------------------|----------------|---------|
|                               | First Interim<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |         |
| Current Year (2023-24)        | District Regular                       | 22,289.00                         | 22,287.00      |         |
|                               | Charter School                         |                                   |                |         |
|                               | Total Enrollment                       | 22,289.00                         | 22,287.00      | 0.0%Met |
| 1st Subsequent Year (2024-25) | District Regular                       | 22,289.00                         | 22,287.00      |         |
|                               | Charter School                         |                                   |                |         |
|                               | Total Enrollment                       | 22,289.00                         | 22,287.00      | 0.0%Met |
| 2nd Subsequent Year (2025-26) | District Regular                       | 22,289.00                         | 22,287.00      |         |
|                               | Charter School                         |                                   |                |         |
|                               | Total Enrollment                       | 22,289.00                         | 22,287.00      | 0.0%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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year                                                                        | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Form 01CSI,<br>Item 3A) | Historical Ratio<br>of ADA to Enrollment |
|------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------|------------------------------------------|
| Third Prior Year (2020-21)                                                         |                                                           |                                                        |                                          |
| District Regular                                                                   | 22,421                                                    | 22,448                                                 |                                          |
| Charter School                                                                     |                                                           |                                                        |                                          |
| <b>Total ADA/Enrollment</b>                                                        | <b>22,421</b>                                             | <b>22,448</b>                                          | <b>99.9%</b>                             |
| Second Prior Year (2021-22)                                                        |                                                           |                                                        |                                          |
| District Regular                                                                   | 20,303                                                    | 22,187                                                 |                                          |
| Charter School                                                                     |                                                           |                                                        |                                          |
| <b>Total ADA/Enrollment</b>                                                        | <b>20,303</b>                                             | <b>22,187</b>                                          | <b>91.5%</b>                             |
| First Prior Year (2022-23)                                                         |                                                           |                                                        |                                          |
| District Regular                                                                   | 20,788                                                    | 22,245                                                 |                                          |
| Charter School                                                                     |                                                           |                                                        |                                          |
| <b>Total ADA/Enrollment</b>                                                        | <b>20,788</b>                                             | <b>22,245</b>                                          | <b>93.5%</b>                             |
| Historical Average Ratio:                                                          |                                                           |                                                        | 94.9%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |                                                           |                                                        | <b>95.4%</b>                             |

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<br>(Form AI, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------|------------|
| Current Year (2023-24)        |                                                 |                                                         |                            |            |
| District Regular              | 21,082                                          | 22,287                                                  |                            |            |
| Charter School                | 0                                               |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>21,082</b>                                   | <b>22,287</b>                                           | <b>94.6%</b>               | <b>Met</b> |
| 1st Subsequent Year (2024-25) |                                                 |                                                         |                            |            |
| District Regular              | 21,082                                          | 22,287                                                  |                            |            |
| Charter School                |                                                 |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>21,082</b>                                   | <b>22,287</b>                                           | <b>94.6%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2025-26) |                                                 |                                                         |                            |            |
| District Regular              | 21,082                                          | 22,287                                                  |                            |            |
| Charter School                |                                                 |                                                         |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>21,082</b>                                   | <b>22,287</b>                                           | <b>94.6%</b>               | <b>Met</b> |

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 first interim projections.

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

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

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

| LCFF Revenue                             |                       |                       |                |         |
|------------------------------------------|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                       |                       |                |         |
| Fiscal Year                              | First Interim         | Second Interim        | Percent Change | Status  |
|                                          | (Form 01CSI, Item 4A) | Projected Year Totals |                |         |
| Current Year (2023-24)                   | 296,795,400.00        | 298,628,540.00        | .6%            | Met     |
| 1st Subsequent Year (2024-25)            | 302,948,166.00        | 296,683,436.00        | (2.1%)         | Not Met |
| 2nd Subsequent Year (2025-26)            | 312,927,535.00        | 304,959,144.00        | (2.5%)         | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

LCFF revenues declined by \$6.2 million in 24-25 and \$7.9 million in 25-26 based on the Governor's projected COLA presented in January 2024. COLA decreased from 3.94% to 2.73% in 24-25 and 3.29% to 3.11% in 25-26.

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<br>(Resources 0000-1999) |                              | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures |
|-----------------------------|-----------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|
|                             | Salaries and Benefits                                     | Total Expenditures           |                                                                                            |
|                             | (Form 01, Objects 1000-3999)                              | (Form 01, Objects 1000-7499) |                                                                                            |
| Third Prior Year (2020-21)  | 175,966,813.59                                            | 190,284,419.10               | 92.5%                                                                                      |
| 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%                                                                                      |

| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)<br><br>District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
|                                                                                                                                                                                                                                     | 3%                        | 3%                               | 3%                               |
|                                                                                                                                                                                                                                     | 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<br>(Resources 0000-1999) |                                                                    | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
|                               | Salaries and Benefits                                         | Total Expenditures                                                 |                                                                                            |        |
|                               | (Form 011, Objects 1000-3999)<br><br>(Form MYPI, Lines B1-B3) | (Form 011, Objects 1000-7499)<br><br>(Form MYPI, Lines B1-B8, B10) |                                                                                            |        |
| Current Year (2023-24)        | 220,672,422.00                                                | 245,130,845.94                                                     | 90.0%                                                                                      | Met    |
| 1st Subsequent Year (2024-25) | 233,209,499.26                                                | 253,111,337.05                                                     | 92.1%                                                                                      | Met    |
| 2nd Subsequent Year (2025-26) | 238,377,305.80                                                | 258,553,361.07                                                     | 92.2%                                                                                      | 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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

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

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

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

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24)        | 41,947,847.15 | 43,363,864.00 | 3.4% | 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)        | 59,865,787.37 | 61,307,198.33 | 2.4% | No |
| 1st Subsequent Year (2024-25) | 55,302,344.00 | 55,452,344.00 | .3%  | No |
| 2nd Subsequent Year (2025-26) | 55,302,344.00 | 55,452,344.00 | .3%  | No |

Explanation:

(required if Yes)

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

|                               |               |               |      |     |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2023-24)        | 43,730,979.04 | 47,388,426.00 | 8.4% | Yes |
| 1st Subsequent Year (2024-25) | 40,880,751.00 | 41,380,751.00 | 1.2% | No  |
| 2nd Subsequent Year (2025-26) | 40,880,751.00 | 41,380,751.00 | 1.2% | No  |

Explanation:

(required if Yes)

The increase is primarily due to increases in interest earnings of \$1.1 million, charter school service agreements of \$893,000, and Medi-Cal and Medi-Cal Administrative Activities of \$1.1 million and \$507,000, respectively, in other local grants.

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

|                               |               |               |        |     |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2023-24)        | 29,550,185.87 | 24,581,683.22 | -16.8% | 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 decrease is primarily due to decreases of \$1 million in Expanded Learning Opportunities Program, \$2.7 million in ESSER III, and \$1.1 million in Universal Pre-Kindergarten Planning and Implementation Grant.

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

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24)        | 45,405,011.04 | 50,606,514.30 | 11.5% | Yes |
| 1st Subsequent Year (2024-25) | 41,189,049.79 | 41,969,044.79 | 1.9%  | No  |
| 2nd Subsequent Year (2025-26) | 44,963,267.27 | 45,639,362.27 | 1.5%  | No  |

Explanation:

(required if Yes)

The increase is primarily due to increases of \$758,000 in Expanded Learning Opportunities Program, \$1.1 million in the ASES ESSER Summer Learning Program, \$830,000 in the Learning Recovery Emergency Block Grant, \$572,000 in Routine Restricted Maintenance, and \$855,000 in Medi-Cal.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year                                                                  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status |
|---------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                                        |                                         |                |        |
| Current Year (2023-24)                                                                      | 145,544,613.56                         | 152,059,488.33                          | 4.5%           | Met    |
| 1st Subsequent Year (2024-25)                                                               | 114,501,997.00                         | 115,151,997.00                          | .6%            | Met    |
| 2nd Subsequent Year (2025-26)                                                               | 114,501,997.00                         | 115,151,997.00                          | .6%            | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                                        |                                         |                |        |
| Current Year (2023-24)                                                                      | 74,955,196.91                          | 75,188,197.52                           | .3%            | Met    |
| 1st Subsequent Year (2024-25)                                                               | 50,425,129.79                          | 51,205,124.79                           | 1.5%           | Met    |
| 2nd Subsequent Year (2025-26)                                                               | 54,199,347.27                          | 54,875,442.27                           | 1.2%           | Met    |

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

7. CRITERION: Facilities Maintenance

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

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

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

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

|    |                                                                                                   | Second Interim Contribution |                      |
|----|---------------------------------------------------------------------------------------------------|-----------------------------|----------------------|
|    |                                                                                                   | Projected Year Totals       |                      |
|    |                                                                                                   | (Fund 01, Resource 8150,    |                      |
|    |                                                                                                   | Objects 8900-8999)          |                      |
|    | Required Minimum Contribution                                                                     |                             | Status               |
| 1. | OMMA/RMA Contribution                                                                             | 10,773,521.36               | 11,600,000.00<br>Met |
| 2. | First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) |                             | 10,780,000.00        |

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)

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 7.0%                      | 5.2%                             | 3.2%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 2.3%                      | 1.7%                             | 1.1%                             |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year                   | Projected Year Totals     |                                                               |                                                                                                       |         |
|-------------------------------|---------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------|
|                               | Net Change in             | Total Unrestricted                                            | Deficit Spending Level<br>(If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) | Status  |
|                               | Unrestricted Fund Balance | Expenditures                                                  |                                                                                                       |         |
|                               | (Form 011, Section E)     | and Other Financing Uses<br>(Form 011, Objects 1000-<br>7999) |                                                                                                       |         |
|                               | (Form MYPI, Line C)       | (Form MYPI, Line B11)                                         |                                                                                                       |         |
| Current Year (2023-24)        | (5,872,716.94)            | 245,130,845.94                                                | 2.4%                                                                                                  | Not Met |
| 1st Subsequent Year (2024-25) | (20,966,417.05)           | 253,111,337.05                                                | 8.3%                                                                                                  | Not Met |
| 2nd Subsequent Year (2025-26) | (21,689,767.07)           | 258,553,361.07                                                | 8.4%                                                                                                  | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

The deficit increases in both 24-25 and 25-26 based on the collective bargaining agreements.

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)        | 141,151,041.35                            | Met    |
| 1st Subsequent Year (2024-25) | 104,180,650.99                            | Met    |
| 2nd Subsequent Year (2025-26) | 64,378,938.70                             | 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) | 136,764,589.00                   | 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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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     |

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.<br>Subsequent Years, Form MYPI, Line F2, if available.) | 21,082.41                 | 21,082.41                        | 21,082.41                        |
| 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<br>Projected Year Totals<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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<br>Projected<br>Year Totals<br>(2023-24) | 1st<br>Subsequent<br>Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 427,733,759.90                                        | 415,830,751.36                         | 426,880,747.29                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                                                  | 0.00                                   | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 427,733,759.90                                        | 415,830,751.36                         | 426,880,747.29                   |

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

|               |               |               |
|---------------|---------------|---------------|
| 3%            | 3%            | 3%            |
| 12,832,012.80 | 12,474,922.54 | 12,806,422.42 |
| 0.00          | 0.00          | 0.00          |
| 12,832,012.80 | 12,474,922.54 | 12,806,422.42 |

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.

|                                                       |                                                                                                                                                               | Current Year          |                     |                     |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|---------------------|
| Reserve Amounts                                       |                                                                                                                                                               | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (Unrestricted resources 0000-1999 except Line 4)      |                                                                                                                                                               | (2023-24)             | (2024-25)           | (2025-26)           |
| 1.                                                    | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)                                                                     | 0.00                  |                     |                     |
| 2.                                                    | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)                                                             | 29,768,301.10         | 21,801,884.05       | 13,812,116.98       |
| 3.                                                    | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)                                                               | 0.00                  | 0.00                | 0.00                |
| 4.                                                    | General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00                  | 0.00                | 0.00                |
| 5.                                                    | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)                                                             | 0.00                  |                     |                     |
| 6.                                                    | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)                                                     | 0.00                  |                     |                     |
| 7.                                                    | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)                                                       | 0.00                  |                     |                     |
| 8.                                                    | District's Available Reserve Amount<br>(Lines C1 thru C7)                                                                                                     | 29,768,301.10         | 21,801,884.05       | 13,812,116.98       |
| 9.                                                    | District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)                                                         | 6.96%                 | 5.24%               | 3.24%               |
| District's Reserve Standard<br>(Section 10B, Line 7): |                                                                                                                                                               | 12,832,012.80         | 12,474,922.54       | 12,806,422.42       |
| 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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000  
to +\$20,000

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

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

| Description / Fiscal Year                                                                          | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of<br>Change | Status  |
|----------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|---------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund</b><br>(Fund 01, Resources 0000-1999, Object 8980) |                                         |                                         |                   |                     |         |
| Current Year (2023-24)                                                                             | (44,377,155.00)                         | (51,129,959.00)                         | 15.2%             | 6,752,804.00        | Not Met |
| 1st Subsequent Year (2024-25)                                                                      | (47,797,155.00)                         | (53,611,628.00)                         | 12.2%             | 5,814,473.00        | Not Met |
| 2nd Subsequent Year (2025-26)                                                                      | (51,297,155.00)                         | (57,111,628.00)                         | 11.3%             | 5,814,473.00        | Not Met |
| <b>1b. Transfers In, General Fund *</b>                                                            |                                         |                                         |                   |                     |         |
| 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     |
| <b>1c. Transfers Out, General Fund *</b>                                                           |                                         |                                         |                   |                     |         |
| Current Year (2023-24)                                                                             | 0.00                                    | 0.00                                    | 0.0%              | 0.00                | Met     |
| 1st Subsequent Year (2024-25)                                                                      | 0.00                                    | 0.00                                    | 0.0%              | 0.00                | Met     |
| 2nd Subsequent Year (2025-26)                                                                      | 0.00                                    | 0.00                                    | 0.0%              | 0.00                | Met     |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The increase in contribution is a result of collective bargaining agreements, which resulted in increases in salaries in special education and routine restricted maintenance. Additionally, an increase in expenditure increases the required 3% minimum contribution to routine restricted maintenance.

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

Explanation:

(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 First Interim data exist (Form 01CSI, 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 First Interim 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)

Yes

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

No

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 | SACS Fund and Object Codes Used For: |                              | Principal Balance     |
|-------------------------------|------------|--------------------------------------|------------------------------|-----------------------|
|                               | Remaining  | Funding Sources (Revenues)           | Debt Service (Expenditures)  | as of July 1, 2023-24 |
| 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 | Annual Payment | Annual Payment      | Annual Payment      |
|                                | (P & I)        | (P & I)        | (P & I)             | (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<br>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        | Yes        |

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

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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 in 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.

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

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim

(Form 01CSI, Item S7A) Second Interim

59,389,035.00 59,389,035.00

15,799,269.00 15,799,269.00

43,589,766.00 43,589,766.00

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

Actuarial

Actuarial

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

Jun 30, 2023

Jun 30, 2023

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim

(Form 01CSI, Item S7A) Second Interim

5,797,245.00 5,797,245.00

5,797,245.00 5,797,245.00

5,797,245.00 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)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00

0.00

0.00

0.00

0.00

0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,139,000.00

1,139,000.00

1,139,000.00

1,139,000.00

1,139,000.00

1,139,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

151

151

151

151

151

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. Second, health coverage. Effective January 1, 2022, the health benefits contribution increased 3.6% 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 \$7,500. 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

First Interim  
(Form 01CSI, Item S7B)      Second Interim

- a. Accrued liability for self-insurance programs

12,146,000.00      12,146,000.00

- b. Unfunded liability for self-insurance programs

0.00      0.00

- 3 Self-Insurance Contributions

First Interim  
(Form 01CSI, Item S7B)      Second Interim

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

Current Year (2023-24)

4,962,000.00      4,962,000.00

1st Subsequent Year (2024-25)

4,945,000.00      4,945,000.00

2nd Subsequent Year (2025-26)

4,945,000.00      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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|                                                                              | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,266.3                               | 1,334.5                   | 1,334.5                          | 1,334.5                          |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim**

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

Feb 21, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 07, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2024

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)?

Yes

Yes

No

**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")

9.0%

3.0%

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



Negotiations Not Settled

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

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

|            |            |            |
|------------|------------|------------|
| Yes        | Yes        | Yes        |
| 16,876,568 | 17,720,396 | 18,606,416 |
| 85.2%      | 85.2%      | 85.2%      |
| 5.0%       | 5.0%       | 5.0%       |

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

**Certificated (Non-management) Step and Column Adjustments**

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

|           |           |           |
|-----------|-----------|-----------|
| Yes       | Yes       | Yes       |
| 3,378,340 | 3,836,526 | 4,034,835 |
| 2.5%      | 2.5%      | 2.5%      |

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

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

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

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

**Certificated (Non-management) - Other**

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

|  |
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|  |
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|  |

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

|                                                     | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|-----------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 952.6                                 | 835.9                     | 840.9                            | 840.9                            |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Jan 17, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 11, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2024

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)?

Yes

Yes

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

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

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

|                                                                       | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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                                         | 11,544,742                | 12,121,979                       | 12,728,078                       |
| 3. Percent of H&W cost paid by employer                               | 88.5%                     | 88.5%                            | 88.5%                            |
| 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 First Interim

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

|                                                                    | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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                 | 1,123,486                        | 1,172,226                        |
| 3. Percent change in step & column over prior year                 | 1.8%                      | 1.8%                             | 1.8%                             |

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

|                                                                                                          | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

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)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 158.6                                 | 111.0                     | 112.0                            | 112.0                            |

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

| Yes       | Yes       | No   |
|-----------|-----------|------|
| 2,251,160 | 2,990,546 | 0    |
| 9.0%      | 3.0%      | 0.0% |

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

| Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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

2,183,074

2,292,228

2,406,839

3. Percent of H&W cost paid by employer

78.1%

78.1%

78.1%

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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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

Yes

Yes

Yes

2. Cost of step & column adjustments

386,771

432,769

457,274

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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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

Yes

Yes

Yes

2. Total cost of other benefits

56,376

56,376

56,376

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

|       |      |      |
|-------|------|------|
| 14.6% | 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?

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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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.

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

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

**Comments:**  
(optional)

A5. The district has agreements for 9% on schedule in 23-24 and 3% on schedule in 24-25.

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End of School District Second Interim Criteria and Standards Review

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| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 261,981,790.00      | 264,459,583.00                      | 128,326,979.04      | 264,605,787.00            | 146,204.00                 | 0.1%                    |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 1,023,000.00        | 1,023,000.00                        | 992,953.24          | 1,023,496.00              | 496.00                     | 0.0%                    |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 7,738,789.00        | 8,091,879.00                        | 2,315,191.03        | 8,260,731.00              | 168,852.00                 | 2.1%                    |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 14,219,547.00       | 14,219,547.00                       | 9,183,001.73        | 16,498,074.00             | 2,278,527.00               | 16.0%                   |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 284,963,126.00      | 287,794,009.00                      | 140,818,125.04      | 290,388,088.00            |                            |                         |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 115,801,565.00      | 113,530,137.80                      | 65,921,982.27       | 125,205,558.00            | (11,675,420.20)            | -10.3%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 33,884,432.00       | 31,696,299.02                       | 18,960,799.55       | 34,478,269.00             | (2,781,969.98)             | -8.8%                   |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 57,210,712.00       | 56,619,574.56                       | 32,903,134.96       | 60,988,595.00             | (4,369,020.44)             | -7.7%                   |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 5,176,598.00        | 10,556,090.15                       | 4,077,010.42        | 10,984,176.56             | (428,086.41)               | -4.1%                   |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 16,845,175.00       | 17,618,711.77                       | 10,626,482.97       | 18,446,760.00             | (828,048.23)               | -4.7%                   |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 541,167.00          | 578,328.24                          | 181,294.73          | 578,328.00                | .24                        | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 158,143.00          | 158,143.00                          | 84,747.64           | 158,143.00                | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (4,286,195.00)      | (5,444,561.44)                      | (62,007.96)         | (5,708,983.62)            | 264,422.18                 | -4.9%                   |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 225,331,597.00      | 225,312,723.10                      | 132,693,444.58      | 245,130,845.94            |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 59,631,529.00       | 62,481,285.90                       | 8,124,680.46        | 45,257,242.06             |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 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)     | (44,377,155.00)                     | 0.00                | (51,129,959.00)           | (6,752,804.00)             | 15.2%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (43,361,142.00)     | (44,377,155.00)                     | 0.00                | (51,129,959.00)           |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                        | 16,270,387.00       | 18,104,130.90                       | 8,124,680.46        | (5,872,716.94)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                        |                     |                                     |                     |                           |                            |                         |
| 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       | 91,580,148.94                       |                     | 67,603,301.10             |                            |                         |
| 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       | 51,000,000.00                       |                     | 37,000,000.00             |                            |                         |
| d) Assigned                                            |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments                                      |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                           |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                     |                | 9789         | 36,157,131.06       | 39,745,148.94                       |                     | 29,768,301.10             |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 115,575,351.00      | 118,046,547.00                      | 44,188,024.57       | 118,202,785.00            | 156,238.00                 | 0.1%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 44,488,103.00       | 43,803,747.00                       | 23,699,064.00       | 38,416,884.00             | (5,386,863.00)             | -12.3%                  |
| 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          | 621,932.00                          | 303,531.76          | 606,138.00                | (15,794.00)                | -2.5%                   |
| 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      | 118,783,294.00                      | 67,012,725.77       | 124,591,349.00            | 5,808,055.00               | 4.9%                    |
| Unsecured Roll Taxes                                   |                | 8042         | 3,734,708.00        | 3,754,807.00                        | 3,742,949.96        | 4,298,610.00              | 543,803.00                 | 14.5%                   |
| Prior Years' Taxes                                     |                | 8043         | (216,592.00)        | (207,143.00)                        | 11,555.76           | 1,662.00                  | 208,805.00                 | -100.8%                 |
| Supplemental Taxes                                     |                | 8044         | 6,829,612.00        | 6,880,406.00                        | 3,071,897.92        | 7,241,140.00              | 360,734.00                 | 5.2%                    |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (310,898.00)        | 376,698.00                          | 432,799.78          | 333,741.00                | (42,957.00)                | -11.4%                  |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 4,495,855.00        | 4,722,345.00                        | 1,536,072.00        | 4,923,464.00              | 201,119.00                 | 4.3%                    |
| 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                | 12,767.00                           | 12,766.52           | 12,767.00                 | 0.00                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |                |              | 294,113,360.00      | 296,795,400.00                      | 144,011,388.04      | 298,628,540.00            | 1,833,140.00               | 0.6%                    |
| 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)     | (32,335,817.00)                     | (15,684,409.00)     | (34,022,753.00)           | (1,686,936.00)             | 5.2%                    |
| 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      | 264,459,583.00                      | 128,326,979.04      | 264,605,787.00            | 146,204.00                 | 0.1%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |                | 8110         | 1,015,000.00        | 1,015,000.00                        | 984,457.39          | 1,015,000.00              | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |                | 8181         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| 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                      |                            |                         |
| 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            | 8,496.00                  | 496.00                     | 6.2%                    |
| 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                        | 992,953.24          | 1,023,496.00              | 496.00                     | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                         |                                                                                          |              |                     |                                     |                     |                           |                            |                         |
| 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                          | 782,264.00          | 782,264.00                | 60,928.00                  | 8.4%                    |
| Lottery - Unrestricted and Instructional Materials |                                                                                          | 8560         | 3,509,650.00        | 3,862,740.00                        | 164,940.41          | 3,857,252.00              | (5,488.00)                 | -0.1%                   |
| 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         |                     |                                     |                     |                           |                            |                         |
| Career Technical Education Incentive Grant Program | 6387                                                                                     | 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) |
|-------------------------------------------------------------|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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                        | 1,367,986.62        | 3,621,215.00              | 113,412.00                 | 3.2%                    |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 7,738,789.00        | 8,091,879.00                        | 2,315,191.03        | 8,260,731.00              | 168,852.00                 | 2.1%                    |
| OTHER LOCAL REVENUE                                         |                  |              |                     |                                     |                     |                           |                            |                         |
| Other Local Revenue                                         |                  |              |                     |                                     |                     |                           |                            |                         |
| County and District Taxes                                   |                  |              |                     |                                     |                     |                           |                            |                         |
| Other Restricted Levies                                     |                  |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll                                                |                  | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| 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                           | 5,853.05            | 30,000.00                 | 0.00                       | 0.0%                    |
| Sale of Publications                                        |                  | 8632         | 0.00                | 0.00                                | 147.00              | 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                          | 189,055.61          | 342,412.00                | 0.00                       | 0.0%                    |
| Interest                                                    |                  | 8660         | 505,000.00          | 505,000.00                          | 2,058,213.46        | 1,648,528.00              | 1,143,528.00               | 226.4%                  |
| 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                       | 6,265,467.00        | 13,420,028.00             | 892,619.00                 | 7.1%                    |
| 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                      |                            |                         |
| All Other Local Revenue                                     |                  | 8699         | 798,000.00          | 798,000.00                          | 664,265.61          | 1,040,380.00              | 242,380.00                 | 30.4%                   |
| Tuition                                                     |                  | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In                                      |                  | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers Of Apportionments                                 |                  |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                           |                  |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                           | 6500             | 8791         |                     |                                     |                     |                           |                            |                         |
| From County Offices                                         | 6500             | 8792         |                     |                                     |                     |                           |                            |                         |

| 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         |                     |                                     |                     |                           |                            |                         |
| 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                       | 9,183,001.73        | 16,498,074.00             | 2,278,527.00               | 16.0%                   |
| TOTAL, REVENUES                                        |                |              | 284,963,126.00      | 287,794,009.00                      | 140,818,125.04      | 290,388,088.00            | 2,594,079.00               | 0.9%                    |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 97,335,800.00       | 95,297,387.01                       | 55,487,135.29       | 104,772,758.00            | (9,475,370.99)             | -9.9%                   |
| Certificated Pupil Support Salaries                    |                | 1200         | 7,984,393.00        | 7,235,742.29                        | 4,224,146.69        | 8,363,990.00              | (1,128,247.71)             | -15.6%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 10,309,135.00       | 10,691,176.50                       | 6,031,364.82        | 11,742,227.00             | (1,051,050.50)             | -9.8%                   |
| Other Certificated Salaries                            |                | 1900         | 172,237.00          | 305,832.00                          | 179,335.47          | 326,583.00                | (20,751.00)                | -6.8%                   |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 115,801,565.00      | 113,530,137.80                      | 65,921,982.27       | 125,205,558.00            | (11,675,420.20)            | -10.3%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 6,484,802.00        | 3,785,303.80                        | 2,394,242.48        | 4,153,202.00              | (367,898.20)               | -9.7%                   |
| Classified Support Salaries                            |                | 2200         | 11,575,380.00       | 11,279,337.07                       | 6,657,622.61        | 12,042,509.00             | (763,171.93)               | -6.8%                   |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 2,771,497.00        | 2,946,316.00                        | 1,747,862.66        | 3,188,962.00              | (242,646.00)               | -8.2%                   |
| Clerical, Technical and Office Salaries                |                | 2400         | 11,650,135.00       | 11,581,687.59                       | 6,703,393.41        | 12,809,958.00             | (1,228,270.41)             | -10.6%                  |
| Other Classified Salaries                              |                | 2900         | 1,402,618.00        | 2,103,654.56                        | 1,457,678.39        | 2,283,638.00              | (179,983.44)               | -8.6%                   |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 33,884,432.00       | 31,696,299.02                       | 18,960,799.55       | 34,478,269.00             | (2,781,969.98)             | -8.8%                   |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS                                                   |                | 3101-3102    | 21,979,584.00       | 21,527,898.21                       | 12,314,608.66       | 23,813,672.00             | (2,285,773.79)             | -10.6%                  |
| PERS                                                   |                | 3201-3202    | 8,284,592.00        | 7,727,346.52                        | 4,456,146.57        | 8,611,908.00              | (884,561.48)               | -11.4%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 3,991,066.00        | 4,084,878.74                        | 2,319,472.90        | 4,378,398.00              | (293,519.26)               | -7.2%                   |
| Health and Welfare Benefits                            |                | 3401-3402    | 18,273,569.00       | 19,209,769.19                       | 10,562,056.95       | 19,583,428.00             | (373,658.81)               | -1.9%                   |
| Unemployment Insurance                                 |                | 3501-3502    | 735,706.00          | 72,478.91                           | 41,715.95           | 88,264.00                 | (15,785.09)                | -21.8%                  |
| Workers' Compensation                                  |                | 3601-3602    | 2,119,238.00        | 2,182,098.80                        | 1,274,277.21        | 2,448,253.00              | (266,154.20)               | -12.2%                  |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                | 0.00                                | 107,432.06          | 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        | 1,815,104.19                        | 1,827,424.66        | 2,064,672.00              | (249,567.81)               | -13.7%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 57,210,712.00       | 56,619,574.56                       | 32,903,134.96       | 60,988,595.00             | (4,369,020.44)             | -7.7%                   |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                | 1,588,940.40                        | 1,219,981.18        | 1,589,200.00              | (259.60)                   | 0.0%                    |
| Books and Other Reference Materials                    |                | 4200         | 0.00                | 0.00                                | 877.91              | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                 |                | 4300         | 5,080,416.00        | 8,739,828.72                        | 2,560,109.86        | 9,079,382.56              | (339,553.84)               | -3.9%                   |
| Noncapitalized Equipment                               |                | 4400         | 96,182.00           | 227,321.03                          | 296,041.47          | 315,594.00                | (88,272.97)                | -38.8%                  |
| Food                                                   |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 5,176,598.00        | 10,556,090.15                       | 4,077,010.42        | 10,984,176.56             | (428,086.41)               | -4.1%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                             |                | 5100         | 877,882.00          | 1,237,882.00                        | 967,033.30          | 1,975,000.00              | (737,118.00)               | -59.5%                  |

| Description                                                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Travel and Conferences                                                          |                | 5200         | 165,921.00          | 202,038.00                          | 134,698.64          | 232,870.00                | (30,832.00)                | -15.3%                  |
| Dues and Memberships                                                            |                | 5300         | 39,529.00           | 58,391.00                           | 48,849.12           | 61,047.00                 | (2,656.00)                 | -4.5%                   |
| Insurance                                                                       |                | 5400-5450    | 3,159,909.00        | 2,818,913.00                        | 2,997,212.85        | 3,173,980.00              | (355,067.00)               | -12.6%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 5,731,000.00        | 5,731,000.00                        | 2,567,139.06        | 5,731,000.00              | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 96,693.00           | 247,825.34                          | 155,584.53          | 260,631.00                | (12,805.66)                | -5.2%                   |
| Transfers of Direct Costs                                                       |                | 5710         | (295,790.00)        | (293,603.00)                        | (89,973.60)         | (316,462.00)              | 22,859.00                  | -7.8%                   |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | (98,100.00)         | (177,094.00)                        | (80,181.46)         | (181,511.00)              | 4,417.00                   | -2.5%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 6,406,749.00        | 7,021,996.94                        | 3,539,966.68        | 6,727,495.00              | 294,501.94                 | 4.2%                    |
| Communications                                                                  |                | 5900         | 761,382.00          | 771,362.49                          | 386,153.85          | 782,710.00                | (11,347.51)                | -1.5%                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 16,845,175.00       | 17,618,711.77                       | 10,626,482.97       | 18,446,760.00             | (828,048.23)               | -4.7%                   |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 578,328.24                          | 181,294.73          | 578,328.00                | .24                        | 0.0%                    |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets                                                             |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 541,167.00          | 578,328.24                          | 181,294.73          | 578,328.00                | .24                        | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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                          | 84,747.64           | 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         |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| 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)    |                |              | 158,143.00          | 158,143.00                          | 84,747.64           | 158,143.00                | 0.00                       | 0.0%                    |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                     |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                   |                | 7310         | (3,699,533.00)      | (4,816,606.82)                      | 117,992.04          | (5,014,911.00)            | 198,304.18                 | -4.1%                   |
| Transfers of Indirect Costs - Interfund                       |                | 7350         | (586,662.00)        | (627,954.62)                        | (180,000.00)        | (694,072.62)              | 66,118.00                  | -10.5%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS              |                |              | (4,286,195.00)      | (5,444,561.44)                      | (62,007.96)         | (5,708,983.62)            | 264,422.18                 | -4.9%                   |
| TOTAL, EXPENDITURES                                           |                |              | 225,331,597.00      | 225,312,723.10                      | 132,693,444.58      | 245,130,845.94            | (19,818,122.84)            | -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%                    |

| 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>CONTRIBUTIONS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                |                | 8980         | (43,361,142.00)     | (44,377,155.00)                     | 0.00                | (51,129,959.00)           | (6,752,804.00)             | 15.2%                   |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | (43,361,142.00)     | (44,377,155.00)                     | 0.00                | (51,129,959.00)           | (6,752,804.00)             | 15.2%                   |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (43,361,142.00)     | (44,377,155.00)                     | 0.00                | (51,129,959.00)           | (6,752,804.00)             | 15.2%                   |

| 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 1,583,152.00        | 1,700,945.00                        | 6,125.00            | 1,713,195.00              | 12,250.00                  | 0.7%                    |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 41,517,206.00       | 40,924,847.15                       | 9,124,382.72        | 42,340,368.00             | 1,415,520.85               | 3.5%                    |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 47,563,555.00       | 51,773,908.37                       | 13,759,124.88       | 53,046,467.33             | 1,272,558.96               | 2.5%                    |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 26,661,204.00       | 29,511,432.04                       | 11,840,108.47       | 30,890,352.00             | 1,378,919.96               | 4.7%                    |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 117,325,117.00      | 123,911,132.56                      | 34,729,741.07       | 127,990,382.33            |                            |                         |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 42,656,080.00       | 37,953,990.18                       | 22,204,956.56       | 42,418,065.00             | (4,464,074.82)             | -11.8%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 26,261,378.00       | 30,900,423.59                       | 15,126,075.02       | 34,218,334.00             | (3,317,910.41)             | -10.7%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 46,386,281.00       | 46,737,144.84                       | 15,807,303.51       | 48,840,289.00             | (2,103,144.16)             | -4.5%                   |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 4,059,482.00        | 18,994,095.72                       | 5,919,813.86        | 13,597,506.66             | 5,396,589.06               | 28.4%                   |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 16,680,741.00       | 27,786,299.27                       | 9,364,986.35        | 32,159,754.30             | (4,373,455.03)             | -15.7%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 82,749.00           | 4,795,929.37                        | 75,210.24           | 4,970,817.00              | (174,887.63)               | -3.6%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 1,383,237.00        | 1,383,237.00                        | 46,108.09           | 1,383,237.00              | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | 3,699,533.00        | 4,816,606.82                        | (117,992.04)        | 5,014,911.00              | (198,304.18)               | -4.1%                   |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 141,209,481.00      | 173,367,726.79                      | 68,426,461.59       | 182,602,913.96            |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (23,884,364.00)     | (49,456,594.23)                     | (33,696,720.52)     | (54,612,531.63)           |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 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       | 44,377,155.00                       | 0.00                | 51,129,959.00             | 6,752,804.00               | 15.2%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 43,361,142.00       | 44,377,155.00                       | 0.00                | 51,129,959.00             |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                        | 19,476,778.00       | (5,079,439.23)                      | (33,696,720.52)     | (3,482,572.63)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                        |                     |                                     |                     |                           |                            |                         |
| 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       | 71,950,873.65                       |                     | 73,547,740.25             |                            |                         |
| 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       | 71,950,875.81                       |                     | 73,547,740.25             |                            |                         |
| 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)               | (2.16)                              |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,700,945.00                        | 6,125.00            | 1,713,195.00              | 12,250.00                  | 0.7%                    |
| 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        | 1,700,945.00                        | 6,125.00            | 1,713,195.00              | 12,250.00                  | 0.7%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |                | 8181         | 6,267,345.00        | 6,275,889.00                        | 21,605.00           | 6,275,889.00              | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants                 |                | 8182         | 604,164.00          | 604,812.45                          | 363.86              | 604,812.00                | (.45)                      | 0.0%                    |

| Description                                        | Resource Codes                                                                           | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Child Nutrition Programs                           |                                                                                          | 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          | 406,450.00                          | 91,846.71           | 425,470.00                | 19,020.00                  | 4.7%                    |
| 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        | 7,183,839.21                        | 1,777,467.21        | 7,331,862.00              | 148,022.79                 | 2.1%                    |
| 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         | 1,079,264.00        | 1,126,152.06                        | 79,246.06           | 1,125,391.00              | (761.06)                   | -0.1%                   |
| Title III, Part A, Immigrant Student Program       | 4201                                                                                     | 8290         | 0.00                | 83,555.00                           | 0.00                | 83,555.00                 | 0.00                       | 0.0%                    |
| Title III, Part A, English Learner Program         | 4203                                                                                     | 8290         | 881,460.00          | 1,271,042.10                        | 521,746.10          | 1,285,281.00              | 14,238.90                  | 1.1%                    |
| 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          | 808,480.25                          | 259,949.65          | 808,481.00                | .75                        | 0.0%                    |
| Career and Technical Education                     | 3500-3599                                                                                | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                          | All Other                                                                                | 8290         | 24,685,938.00       | 23,164,627.08                       | 6,372,158.13        | 24,399,627.00             | 1,234,999.92               | 5.3%                    |
| TOTAL, FEDERAL REVENUE                             |                                                                                          |              | 41,517,206.00       | 40,924,847.15                       | 9,124,382.72        | 42,340,368.00             | 1,415,520.85               | 3.5%                    |
| <b>OTHER STATE REVENUE</b>                         |                                                                                          |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,469,538.00                        | 2,242,190.44        | 1,517,933.00              | 48,395.00                  | 3.3%                    |
| 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       | 50,304,370.37                       | 11,516,934.44       | 51,528,534.33             | 1,224,163.96               | 2.4%                    |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 47,563,555.00       | 51,773,908.37                       | 13,759,124.88       | 53,046,467.33             | 1,272,558.96               | 2.5%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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        | 4,095,924.04                        | 593,807.21          | 4,095,924.00              | (.04)                      | 0.0%                    |
| Mitigation/Developer Fees                                   |                  | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                                |                  | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                         |                  |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                  | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| 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          | 3,535,085.00                        | 2,954,659.34        | 4,935,455.00              | 1,400,370.00               | 39.6%                   |
| 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       | 21,880,423.00                       | 8,291,641.92        | 21,858,973.00             | (21,450.00)                | -0.1%                   |

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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       | 29,511,432.04                       | 11,840,108.47       | 30,890,352.00             | 1,378,919.96               | 4.7%                    |
| TOTAL, REVENUES                                        |                |              | 117,325,117.00      | 123,911,132.56                      | 34,729,741.07       | 127,990,382.33            | 4,079,249.77               | 3.3%                    |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 29,627,304.00       | 25,820,483.43                       | 15,772,910.91       | 30,135,699.00             | (4,315,215.57)             | -16.7%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 8,742,448.00        | 9,163,217.17                        | 5,121,666.77        | 9,828,467.00              | (665,249.83)               | -7.3%                   |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 3,294,992.00        | 2,280,992.70                        | 1,161,661.79        | 2,420,352.00              | (139,359.30)               | -6.1%                   |
| Other Certificated Salaries                            |                | 1900         | 991,336.00          | 689,296.88                          | 148,717.09          | 33,547.00                 | 655,749.88                 | 95.1%                   |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 42,656,080.00       | 37,953,990.18                       | 22,204,956.56       | 42,418,065.00             | (4,464,074.82)             | -11.8%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 17,680,307.00       | 15,425,243.68                       | 8,627,347.82        | 17,955,328.00             | (2,530,084.32)             | -16.4%                  |
| Classified Support Salaries                            |                | 2200         | 4,513,541.00        | 5,655,884.48                        | 2,590,196.84        | 5,860,897.00              | (205,012.52)               | -3.6%                   |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 767,833.00          | 1,145,559.50                        | 594,735.70          | 1,308,428.00              | (162,868.50)               | -14.2%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 1,201,784.00        | 3,141,007.06                        | 1,572,120.99        | 3,488,162.00              | (347,154.94)               | -11.1%                  |
| Other Classified Salaries                              |                | 2900         | 2,097,913.00        | 5,532,728.87                        | 1,741,673.67        | 5,605,519.00              | (72,790.13)                | -1.3%                   |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 26,261,378.00       | 30,900,423.59                       | 15,126,075.02       | 34,218,334.00             | (3,317,910.41)             | -10.7%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS                                                   |                | 3101-3102    | 25,174,518.00       | 24,356,585.55                       | 4,109,071.41        | 25,041,228.00             | (684,642.45)               | -2.8%                   |
| PERS                                                   |                | 3201-3202    | 6,854,588.00        | 6,939,323.76                        | 3,758,506.77        | 7,977,683.00              | (1,038,359.24)             | -15.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 2,586,680.00        | 2,964,733.99                        | 1,440,972.57        | 3,341,115.00              | (376,381.01)               | -12.7%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 10,268,420.00       | 11,144,285.46                       | 5,828,639.35        | 11,020,956.00             | 123,329.46                 | 1.1%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 336,925.00          | 43,953.18                           | 18,987.40           | 66,957.00                 | (23,003.82)                | -52.3%                  |
| Workers' Compensation                                  |                | 3601-3602    | 953,048.00          | 1,063,105.90                        | 560,595.80          | 1,159,039.00              | (95,933.10)                | -9.0%                   |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                |                | 3901-3902    | 212,102.00          | 225,157.00                          | 90,530.21           | 233,311.00                | (8,154.00)                 | -3.6%                   |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 46,386,281.00       | 46,737,144.84                       | 15,807,303.51       | 48,840,289.00             | (2,103,144.16)             | -4.5%                   |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 100,000.00          | 100,000.00                          | 2,531,776.69        | 205,000.00                | (105,000.00)               | -105.0%                 |
| Books and Other Reference Materials                    |                | 4200         | 60,000.00           | 64,941.30                           | 27,339.59           | 64,941.30                 | 0.00                       | 0.0%                    |
| Materials and Supplies                                 |                | 4300         | 3,820,828.00        | 16,207,837.96                       | 2,340,516.76        | 10,592,191.36             | 5,615,646.60               | 34.6%                   |
| Noncapitalized Equipment                               |                | 4400         | 78,654.00           | 621,166.46                          | 262,650.78          | 735,254.00                | (114,087.54)               | -18.4%                  |
| Food                                                   |                | 4700         | 0.00                | 2,000,150.00                        | 757,530.04          | 2,000,120.00              | 30.00                      | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 4,059,482.00        | 18,994,095.72                       | 5,919,813.86        | 13,597,506.66             | 5,396,589.06               | 28.4%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                             |                | 5100         | 6,822,752.00        | 12,229,693.28                       | 5,472,811.92        | 17,392,725.00             | (5,163,031.72)             | -42.2%                  |

| 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          | 178,741.23                          | 131,811.68          | 336,885.07                | (158,143.84)               | -88.5%                  |
| Dues and Memberships                                                            |                | 5300         | 1,549.00            | 6,799.00                            | 15,382.00           | 7,579.00                  | (780.00)                   | -11.5%                  |
| 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           | 34,369.00                           | 12,590.71           | 33,869.00                 | 500.00                     | 1.5%                    |
| Transfers of Direct Costs                                                       |                | 5710         | 295,790.00          | 293,603.00                          | 89,973.60           | 316,462.00                | (22,859.00)                | -7.8%                   |
| 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        | 15,012,932.76                       | 3,626,201.96        | 14,042,073.23             | 970,859.53                 | 6.5%                    |
| Communications                                                                  |                | 5900         | 950.00              | 31,161.00                           | 16,214.48           | 31,161.00                 | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 16,680,741.00       | 27,786,299.27                       | 9,364,986.35        | 32,159,754.30             | (4,373,455.03)             | -15.7%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 1,631,783.37                        | 36,688.17           | 1,131,783.00              | 500,000.37                 | 30.6%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment                                                                       |                | 6400         | 82,749.00           | 3,164,146.00                        | 38,522.07           | 3,839,034.00              | (674,888.00)               | -21.3%                  |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets                                                             |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 82,749.00           | 4,795,929.37                        | 75,210.24           | 4,970,817.00              | (174,887.63)               | -3.6%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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                        | 46,108.09           | 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                        | 46,108.09           | 1,383,237.00              | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                   |                | 7310         | 3,699,533.00        | 4,816,606.82                        | (117,992.04)        | 5,014,911.00              | (198,304.18)               | -4.1%                   |
| 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        | 4,816,606.82                        | (117,992.04)        | 5,014,911.00              | (198,304.18)               | -4.1%                   |
| TOTAL, EXPENDITURES                                           |                |              | 141,209,481.00      | 173,367,726.79                      | 68,426,461.59       | 182,602,913.96            | (9,235,187.17)             | -5.3%                   |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments                                          |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Proceeds                                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Sources                                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases                                          |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs                                          |                | 8974         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources                                   |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES                                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CONTRIBUTIONS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                |                | 8980         | 43,361,142.00       | 44,377,155.00                       | 0.00                | 51,129,959.00             | 6,752,804.00               | 15.2%                   |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 43,361,142.00       | 44,377,155.00                       | 0.00                | 51,129,959.00             | 6,752,804.00               | 15.2%                   |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 43,361,142.00       | 44,377,155.00                       | 0.00                | 51,129,959.00             | (6,752,804.00)             | -15.2%                  |

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

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 263,564,942.00      | 266,160,528.00                      | 128,333,104.04      | 266,318,982.00            | 158,454.00                 | 0.1%                    |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 42,540,206.00       | 41,947,847.15                       | 10,117,335.96       | 43,363,864.00             | 1,416,016.85               | 3.4%                    |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 55,302,344.00       | 59,865,787.37                       | 16,074,315.91       | 61,307,198.33             | 1,441,410.96               | 2.4%                    |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 40,880,751.00       | 43,730,979.04                       | 21,023,110.20       | 47,388,426.00             | 3,657,446.96               | 8.4%                    |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 402,288,243.00      | 411,705,141.56                      | 175,547,866.11      | 418,378,470.33            |                            |                         |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 158,457,645.00      | 151,484,127.98                      | 88,126,938.83       | 167,623,623.00            | (16,139,495.02)            | -10.7%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 60,145,810.00       | 62,596,722.61                       | 34,086,874.57       | 68,696,603.00             | (6,099,880.39)             | -9.7%                   |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 103,596,993.00      | 103,356,719.40                      | 48,710,438.47       | 109,828,884.00            | (6,472,164.60)             | -6.3%                   |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 9,236,080.00        | 29,550,185.87                       | 9,996,824.28        | 24,581,683.22             | 4,968,502.65               | 16.8%                   |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 33,525,916.00       | 45,405,011.04                       | 19,991,469.32       | 50,606,514.30             | (5,201,503.26)             | -11.5%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 623,916.00          | 5,374,257.61                        | 256,504.97          | 5,549,145.00              | (174,887.39)               | -3.3%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 1,541,380.00        | 1,541,380.00                        | 130,855.73          | 1,541,380.00              | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (586,662.00)        | (627,954.62)                        | (180,000.00)        | (694,072.62)              | 66,118.00                  | -10.5%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 366,541,078.00      | 398,680,449.89                      | 201,119,906.17      | 427,733,759.90            |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 35,747,165.00       | 13,024,691.67                       | (25,572,040.06)     | (9,355,289.57)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                        | 35,747,165.00       | 13,024,691.67                       | (25,572,040.06)     | (9,355,289.57)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                        |                     |                                     |                     |                           |                            |                         |
| 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      | 163,531,022.59                      |                     | 141,151,041.35            |                            |                         |
| 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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted                                          |                | 9740         | 79,794,273.03       | 71,950,875.81                       |                     | 73,547,740.25             |                            |                         |
| c) Committed                                           |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                             |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments                                      |                | 9760         | 48,500,000.00       | 51,000,000.00                       |                     | 37,000,000.00             |                            |                         |
| d) Assigned                                            |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments                                      |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                           |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                     |                | 9789         | 36,157,131.06       | 39,745,148.94                       |                     | 29,768,301.10             |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | (.33)               | (2.16)                              |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 115,575,351.00      | 118,046,547.00                      | 44,188,024.57       | 118,202,785.00            | 156,238.00                 | 0.1%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 44,488,103.00       | 43,803,747.00                       | 23,699,064.00       | 38,416,884.00             | (5,386,863.00)             | -12.3%                  |
| 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          | 621,932.00                          | 303,531.76          | 606,138.00                | (15,794.00)                | -2.5%                   |
| 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      | 118,783,294.00                      | 67,012,725.77       | 124,591,349.00            | 5,808,055.00               | 4.9%                    |
| Unsecured Roll Taxes                                   |                | 8042         | 3,734,708.00        | 3,754,807.00                        | 3,742,949.96        | 4,298,610.00              | 543,803.00                 | 14.5%                   |
| Prior Years' Taxes                                     |                | 8043         | (216,592.00)        | (207,143.00)                        | 11,555.76           | 1,662.00                  | 208,805.00                 | -100.8%                 |
| Supplemental Taxes                                     |                | 8044         | 6,829,612.00        | 6,880,406.00                        | 3,071,897.92        | 7,241,140.00              | 360,734.00                 | 5.2%                    |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (310,898.00)        | 376,698.00                          | 432,799.78          | 333,741.00                | (42,957.00)                | -11.4%                  |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 4,495,855.00        | 4,722,345.00                        | 1,536,072.00        | 4,923,464.00              | 201,119.00                 | 4.3%                    |
| 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                | 12,767.00                           | 12,766.52           | 12,767.00                 | 0.00                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |                |              | 294,113,360.00      | 296,795,400.00                      | 144,011,388.04      | 298,628,540.00            | 1,833,140.00               | 0.6%                    |
| 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)     | (32,335,817.00)                     | (15,684,409.00)     | (34,022,753.00)           | (1,686,936.00)             | 5.2%                    |
| Property Taxes Transfers                               |                | 8097         | 1,583,152.00        | 1,700,945.00                        | 6,125.00            | 1,713,195.00              | 12,250.00                  | 0.7%                    |
| 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      | 266,160,528.00                      | 128,333,104.04      | 266,318,982.00            | 158,454.00                 | 0.1%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |                | 8110         | 1,015,000.00        | 1,015,000.00                        | 984,457.39          | 1,015,000.00              | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |                | 8181         | 6,267,345.00        | 6,275,889.00                        | 21,605.00           | 6,275,889.00              | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants                 |                | 8182         | 604,164.00          | 604,812.45                          | 363.86              | 604,812.00                | (.45)                      | 0.0%                    |

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

| Description                                        | Resource Codes                                                                           | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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            | 8,496.00                  | 496.00                     | 6.2%                    |
| FEMA                                               |                                                                                          | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Contracts Between LEAs                 |                                                                                          | 8285         | 273,687.00          | 406,450.00                          | 91,846.71           | 425,470.00                | 19,020.00                  | 4.7%                    |
| 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        | 7,183,839.21                        | 1,777,467.21        | 7,331,862.00              | 148,022.79                 | 2.1%                    |
| 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         | 1,079,264.00        | 1,126,152.06                        | 79,246.06           | 1,125,391.00              | (761.06)                   | -0.1%                   |
| Title III, Part A, Immigrant Student Program       | 4201                                                                                     | 8290         | 0.00                | 83,555.00                           | 0.00                | 83,555.00                 | 0.00                       | 0.0%                    |
| Title III, Part A, English Learner Program         | 4203                                                                                     | 8290         | 881,460.00          | 1,271,042.10                        | 521,746.10          | 1,285,281.00              | 14,238.90                  | 1.1%                    |
| 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          | 808,480.25                          | 259,949.65          | 808,481.00                | .75                        | 0.0%                    |
| Career and Technical Education                     | 3500-3599                                                                                | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                          | All Other                                                                                | 8290         | 24,685,938.00       | 23,164,627.08                       | 6,372,158.13        | 24,399,627.00             | 1,234,999.92               | 5.3%                    |
| TOTAL, FEDERAL REVENUE                             |                                                                                          |              | 42,540,206.00       | 41,947,847.15                       | 10,117,335.96       | 43,363,864.00             | 1,416,016.85               | 3.4%                    |
| <b>OTHER STATE REVENUE</b>                         |                                                                                          |              |                     |                                     |                     |                           |                            |                         |
| 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                          | 782,264.00          | 782,264.00                | 60,928.00                  | 8.4%                    |
| Lottery - Unrestricted and Instructional Materials |                                                                                          | 8560         | 4,892,865.00        | 5,332,278.00                        | 2,407,130.85        | 5,375,185.00              | 42,907.00                  | 0.8%                    |
| 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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                                 | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------------------------------------------------|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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       | 53,812,173.37                       | 12,884,921.06       | 55,149,749.33             | 1,337,575.96               | 2.5%                    |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 55,302,344.00       | 59,865,787.37                       | 16,074,315.91       | 61,307,198.33             | 1,441,410.96               | 2.4%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 5,853.05            | 30,000.00                 | 0.00                       | 0.0%                    |
| Sale of Publications                                        |                  | 8632         | 0.00                | 0.00                                | 147.00              | 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                          | 189,055.61          | 342,412.00                | 0.00                       | 0.0%                    |
| Interest                                                    |                  | 8660         | 505,000.00          | 505,000.00                          | 2,058,213.46        | 1,648,528.00              | 1,143,528.00               | 226.4%                  |
| 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       | 16,623,333.04                       | 6,859,274.21        | 17,515,952.00             | 892,618.96                 | 5.4%                    |
| Mitigation/Developer Fees                                   |                  | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                                |                  | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                         |                  |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                  | 8691         | 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        | 4,333,085.00                        | 3,618,924.95        | 5,975,835.00              | 1,642,750.00               | 37.9%                   |
| 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       | 21,880,423.00                       | 8,291,641.92        | 21,858,973.00             | (21,450.00)                | -0.1%                   |

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

| Description                                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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       | 43,730,979.04                       | 21,023,110.20       | 47,388,426.00             | 3,657,446.96               | 8.4%                    |
| TOTAL, REVENUES                                        |                |              | 402,288,243.00      | 411,705,141.56                      | 175,547,866.11      | 418,378,470.33            | 6,673,328.77               | 1.6%                    |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 126,963,104.00      | 121,117,870.44                      | 71,260,046.20       | 134,908,457.00            | (13,790,586.56)            | -11.4%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 16,726,841.00       | 16,398,959.46                       | 9,345,813.46        | 18,192,457.00             | (1,793,497.54)             | -10.9%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 13,604,127.00       | 12,972,169.20                       | 7,193,026.61        | 14,162,579.00             | (1,190,409.80)             | -9.2%                   |
| Other Certificated Salaries                            |                | 1900         | 1,163,573.00        | 995,128.88                          | 328,052.56          | 360,130.00                | 634,998.88                 | 63.8%                   |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 158,457,645.00      | 151,484,127.98                      | 88,126,938.83       | 167,623,623.00            | (16,139,495.02)            | -10.7%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 24,165,109.00       | 19,210,547.48                       | 11,021,590.30       | 22,108,530.00             | (2,897,982.52)             | -15.1%                  |
| Classified Support Salaries                            |                | 2200         | 16,088,921.00       | 16,935,221.55                       | 9,247,819.45        | 17,903,406.00             | (968,184.45)               | -5.7%                   |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 3,539,330.00        | 4,091,875.50                        | 2,342,598.36        | 4,497,390.00              | (405,514.50)               | -9.9%                   |
| Clerical, Technical and Office Salaries                |                | 2400         | 12,851,919.00       | 14,722,694.65                       | 8,275,514.40        | 16,298,120.00             | (1,575,425.35)             | -10.7%                  |
| Other Classified Salaries                              |                | 2900         | 3,500,531.00        | 7,636,383.43                        | 3,199,352.06        | 7,889,157.00              | (252,773.57)               | -3.3%                   |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 60,145,810.00       | 62,596,722.61                       | 34,086,874.57       | 68,696,603.00             | (6,099,880.39)             | -9.7%                   |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS                                                   |                | 3101-3102    | 47,154,102.00       | 45,884,483.76                       | 16,423,680.07       | 48,854,900.00             | (2,970,416.24)             | -6.5%                   |
| PERS                                                   |                | 3201-3202    | 15,139,180.00       | 14,666,670.28                       | 8,214,653.34        | 16,589,591.00             | (1,922,920.72)             | -13.1%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 6,577,746.00        | 7,049,612.73                        | 3,760,445.47        | 7,719,513.00              | (669,900.27)               | -9.5%                   |
| Health and Welfare Benefits                            |                | 3401-3402    | 28,541,989.00       | 30,354,054.65                       | 16,390,696.30       | 30,604,384.00             | (250,329.35)               | -0.8%                   |
| Unemployment Insurance                                 |                | 3501-3502    | 1,072,631.00        | 116,432.09                          | 60,703.35           | 155,221.00                | (38,788.91)                | -33.3%                  |
| Workers' Compensation                                  |                | 3601-3602    | 3,072,286.00        | 3,245,204.70                        | 1,834,873.01        | 3,607,292.00              | (362,087.30)               | -11.2%                  |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                | 0.00                                | 107,432.06          | 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        | 2,040,261.19                        | 1,917,954.87        | 2,297,983.00              | (257,721.81)               | -12.6%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 103,596,993.00      | 103,356,719.40                      | 48,710,438.47       | 109,828,884.00            | (6,472,164.60)             | -6.3%                   |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 100,000.00          | 1,688,940.40                        | 3,751,757.87        | 1,794,200.00              | (105,259.60)               | -6.2%                   |
| Books and Other Reference Materials                    |                | 4200         | 60,000.00           | 64,941.30                           | 28,217.50           | 64,941.30                 | 0.00                       | 0.0%                    |
| Materials and Supplies                                 |                | 4300         | 8,901,244.00        | 24,947,666.68                       | 4,900,626.62        | 19,671,573.92             | 5,276,092.76               | 21.1%                   |
| Noncapitalized Equipment                               |                | 4400         | 174,836.00          | 848,487.49                          | 558,692.25          | 1,050,848.00              | (202,360.51)               | -23.8%                  |
| Food                                                   |                | 4700         | 0.00                | 2,000,150.00                        | 757,530.04          | 2,000,120.00              | 30.00                      | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 9,236,080.00        | 29,550,185.87                       | 9,996,824.28        | 24,581,683.22             | 4,968,502.65               | 16.8%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                             |                | 5100         | 7,700,634.00        | 13,467,575.28                       | 6,439,845.22        | 19,367,725.00             | (5,900,149.72)             | -43.8%                  |

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

| Description                                                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Travel and Conferences                                                          |                | 5200         | 392,685.00          | 380,779.23                          | 266,510.32          | 569,755.07                | (188,975.84)               | -49.6%                  |
| Dues and Memberships                                                            |                | 5300         | 41,078.00           | 65,190.00                           | 64,231.12           | 68,626.00                 | (3,436.00)                 | -5.3%                   |
| Insurance                                                                       |                | 5400-5450    | 3,159,909.00        | 2,818,913.00                        | 2,997,212.85        | 3,173,980.00              | (355,067.00)               | -12.6%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 5,731,000.00        | 5,731,000.00                        | 2,567,139.06        | 5,731,000.00              | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 137,143.00          | 282,194.34                          | 168,175.24          | 294,500.00                | (12,305.66)                | -4.4%                   |
| 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)         | (178,094.00)                        | (80,181.46)         | (182,511.00)              | 4,417.00                   | -2.5%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 15,700,235.00       | 22,034,929.70                       | 7,166,168.64        | 20,769,568.23             | 1,265,361.47               | 5.7%                    |
| Communications                                                                  |                | 5900         | 762,332.00          | 802,523.49                          | 402,368.33          | 813,871.00                | (11,347.51)                | -1.4%                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 33,525,916.00       | 45,405,011.04                       | 19,991,469.32       | 50,606,514.30             | (5,201,503.26)             | -11.5%                  |
| CAPITAL OUTLAY                                                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Land                                                                            |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements                                                               |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                | 1,631,783.37                        | 36,688.17           | 1,131,783.00              | 500,000.37                 | 30.6%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment                                                                       |                | 6400         | 623,916.00          | 3,742,474.24                        | 219,816.80          | 4,417,362.00              | (674,887.76)               | -18.0%                  |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets                                                                    |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets                                                             |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 623,916.00          | 5,374,257.61                        | 256,504.97          | 5,549,145.00              | (174,887.39)               | -3.3%                   |
| 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%                    |
| 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                        | 130,855.73          | 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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                                   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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                        | 130,855.73          | 1,541,380.00              | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                   |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Transfers of Indirect Costs - Interfund                       |                | 7350         | (586,662.00)        | (627,954.62)                        | (180,000.00)        | (694,072.62)              | 66,118.00                  | -10.5%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS              |                |              | (586,662.00)        | (627,954.62)                        | (180,000.00)        | (694,072.62)              | 66,118.00                  | -10.5%                  |
| TOTAL, EXPENDITURES                                           |                |              | 366,541,078.00      | 398,680,449.89                      | 201,119,906.17      | 427,733,759.90            | (29,053,310.01)            | -7.3%                   |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CONTRIBUTIONS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>                                                                                            |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources                                                                                               |                | 8010-8099           | 73,322,764.00       | 71,463,598.00                       | 32,201,128.89       | 73,215,913.00             | 1,752,315.00               | 2.5%                    |
| 2) Federal Revenue                                                                                            |                | 8100-8299           | 3,559,604.00        | 8,927,407.12                        | 1,387,690.85        | 8,928,943.00              | 1,535.88                   | 0.0%                    |
| 3) Other State Revenue                                                                                        |                | 8300-8599           | 11,007,999.00       | 12,707,310.98                       | 2,345,057.24        | 19,863,740.00             | 7,156,429.02               | 56.3%                   |
| 4) Other Local Revenue                                                                                        |                | 8600-8799           | 158,665.00          | 376,966.92                          | 631,348.03          | 380,168.00                | 3,201.08                   | 0.8%                    |
| 5) TOTAL, REVENUES                                                                                            |                |                     | 88,049,032.00       | 93,475,283.02                       | 36,565,225.01       | 102,388,764.00            |                            |                         |
| <b>B. EXPENDITURES</b>                                                                                        |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries                                                                                      |                | 1000-1999           | 33,075,443.00       | 34,791,684.47                       | 19,431,802.77       | 41,316,274.00             | (6,524,589.53)             | -18.8%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999           | 6,351,862.00        | 6,340,440.49                        | 4,262,104.03        | 8,436,140.00              | (2,095,699.51)             | -33.1%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999           | 18,204,351.00       | 19,070,351.94                       | 8,257,599.10        | 21,096,604.23             | (2,026,252.29)             | -10.6%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999           | 3,892,996.00        | 21,367,265.16                       | 2,606,122.50        | 18,738,343.70             | 2,628,921.46               | 12.3%                   |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999           | 21,260,393.00       | 20,976,676.37                       | 10,491,722.90       | 23,987,960.00             | (3,011,283.63)             | -14.4%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999           | 690,000.00          | 1,078,796.00                        | 263,836.57          | 1,242,220.00              | (163,424.00)               | -15.1%                  |
| 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       | 103,625,214.43                      | 45,313,187.87       | 114,817,541.93            |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 4,573,987.00        | (10,149,931.41)                     | (8,747,962.86)      | (12,428,777.93)           |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                     |                     |                                     |                     |                           |                            |                         |
| 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)              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                     | 4,020,401.00        | (10,703,517.41)                     | (9,246,840.98)      | (12,982,363.93)           |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                     |                     |                                     |                     |                           |                            |                         |
| 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       | 37,587,979.71                       |                     | 35,309,133.19             |                            |                         |
| <b>Components of Ending Fund Balance</b>                                                                      |                |                     |                     |                                     |                     |                           |                            |                         |
| 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        | 8,635,143.71                        |                     | 13,721,093.86             |                            |                         |
| 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       | 28,942,836.00                       |                     | 21,578,039.33             |                            |                         |
| e) Unassigned/Unappropriated                           |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                     |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 33,315,790.00       | 32,529,512.00                       | 12,349,687.89       | 33,752,945.00             | 1,223,433.00               | 3.8%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 13,807,888.00       | 12,981,285.00                       | 7,145,995.00        | 12,394,920.00             | (586,365.00)               | -4.5%                   |
| 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       | 25,952,801.00                       | 12,705,446.00       | 27,068,048.00             | 1,115,247.00               | 4.3%                    |
| 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       | 71,463,598.00                       | 32,201,128.89       | 73,215,913.00             | 1,752,315.00               | 2.5%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,935,992.00                        | 294,930.94          | 1,958,792.00              | 22,800.00                  | 1.2%                    |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 183,436.00          | 236,849.00                          | 10,064.00           | 235,383.00                | (1,466.00)                 | -0.6%                   |
| Title III, Part A, Immigrant Student Program           | 4201           | 8290         | 3,620.00            | 18,056.00                           | 4,727.66            | 14,436.00                 | (3,620.00)                 | -20.0%                  |
| Title III, Part A, English Learner Program             | 4203           | 8290         | 235,063.00          | 427,446.79                          | 35,698.02           | 411,269.00                | (16,177.79)                | -3.8%                   |
| 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,<br>3060,<br>3061,<br>3150,<br>3155,<br>3180,<br>3182,<br>4037,<br>4124,<br>4126,<br>4127,<br>4128,<br>5630 | 8290         | 119,589.00          | 211,262.67                          | 22,990.12           | 211,262.00                | (.67)                      | 0.0%                    |
| Career and Technical Education                           | 3500-3599                                                                                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                                | All Other                                                                                                        | 8290         | 1,462,625.00        | 6,019,525.66                        | 1,019,280.11        | 6,019,526.00              | .34                        | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                   |                                                                                                                  |              | 3,559,604.00        | 8,927,407.12                        | 1,387,690.85        | 8,928,943.00              | 1,535.88                   | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                               |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| 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                          | 145,672.00          | 140,918.00                | 7,745.00                   | 5.8%                    |
| Lottery - Unrestricted and Instructional Materials       |                                                                                                                  | 8560         | 1,368,365.00        | 1,522,704.98                        | 634,575.61          | 1,495,067.00              | (27,637.98)                | -1.8%                   |
| 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                | 95,503.00                           | 5,222.74            | 100,726.00                | 5,223.00                   | 5.5%                    |
| Drug/Alcohol/Tobacco Funds                               | 6690,<br>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        | 10,955,930.00                       | 1,789,405.89        | 18,127,029.00             | 7,171,099.00               | 65.5%                   |
| TOTAL, OTHER STATE REVENUE                               |                                                                                                                  |              | 11,007,999.00       | 12,707,310.98                       | 2,345,057.24        | 19,863,740.00             | 7,156,429.02               | 56.3%                   |
| <b>OTHER LOCAL REVENUE</b>                               |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| 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                                | 300.00              | 0.00                      | 0.00                       | 0.0%                    |
| Interest                                                 |                                                                                                                  | 8660         | 158,665.00          | 158,663.00                          | 519,927.26          | 158,663.00                | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                                                                                                                  | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts                                       |                                                                                                                  |              |                     |                                     |                     |                           |                            |                         |
| Child Development Parent Fees                            |                                                                                                                  | 8673         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                     |                                                                                                                  | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| 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                | 218,303.92                          | 111,120.77          | 221,505.00                | 3,201.08                   | 1.5%                    |
| 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         | 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          | 376,966.92                          | 631,348.03          | 380,168.00                | 3,201.08                   | 0.8%                    |
| TOTAL, REVENUES                                        |                |              | 88,049,032.00       | 93,475,283.02                       | 36,565,225.01       | 102,388,764.00            |                            |                         |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 28,230,462.00       | 28,939,287.57                       | 16,398,389.65       | 35,050,322.00             | (6,111,034.43)             | -21.1%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 1,862,659.00        | 1,996,094.90                        | 1,032,267.11        | 2,149,809.00              | (153,714.10)               | -7.7%                   |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 2,875,322.00        | 3,665,491.00                        | 2,001,146.01        | 3,925,332.00              | (259,841.00)               | -7.1%                   |
| Other Certificated Salaries                            |                | 1900         | 107,000.00          | 190,811.00                          | 0.00                | 190,811.00                | 0.00                       | 0.0%                    |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 33,075,443.00       | 34,791,684.47                       | 19,431,802.77       | 41,316,274.00             | (6,524,589.53)             | -18.8%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 1,527,476.00        | 1,776,268.61                        | 1,298,124.64        | 2,314,866.00              | (538,597.39)               | -30.3%                  |
| Classified Support Salaries                            |                | 2200         | 1,374,697.00        | 1,311,641.92                        | 874,562.19          | 1,914,779.00              | (603,137.08)               | -46.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 364,685.00          | 376,697.00                          | 235,590.28          | 414,037.00                | (37,340.00)                | -9.9%                   |
| Clerical, Technical and Office Salaries                |                | 2400         | 2,289,717.00        | 2,052,052.00                        | 1,206,085.99        | 2,566,251.00              | (514,199.00)               | -25.1%                  |
| Other Classified Salaries                              |                | 2900         | 795,287.00          | 823,780.96                          | 647,740.93          | 1,226,207.00              | (402,426.04)               | -48.9%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 6,351,862.00        | 6,340,440.49                        | 4,262,104.03        | 8,436,140.00              | (2,095,699.51)             | -33.1%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS                                                   |                | 3101-3102    | 9,626,579.00        | 10,130,641.61                       | 3,605,794.72        | 10,023,284.00             | 107,357.61                 | 1.1%                    |
| PERS                                                   |                | 3201-3202    | 1,627,679.00        | 1,682,828.40                        | 988,414.35          | 2,633,848.48              | (951,020.08)               | -56.5%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 1,017,615.00        | 1,099,932.58                        | 602,139.70          | 1,258,254.00              | (158,321.42)               | -14.4%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 5,138,702.00        | 5,297,499.07                        | 2,665,782.16        | 5,740,821.75              | (443,322.68)               | -8.4%                   |
| Unemployment Insurance                                 |                | 3501-3502    | 115,748.00          | 108,179.63                          | 11,869.41           | 609,396.00                | (501,216.37)               | -463.3%                 |
| Workers' Compensation                                  |                | 3601-3602    | 635,058.00          | 697,685.65                          | 352,498.76          | 765,013.00                | (67,327.35)                | -9.7%                   |
| 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           | 53,585.00                           | 31,100.00           | 65,987.00                 | (12,402.00)                | -23.1%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 18,204,351.00       | 19,070,351.94                       | 8,257,599.10        | 21,096,604.23             | (2,026,252.29)             | -10.6%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                | 8,123.00                            | 213,404.62          | 221,050.00                | (212,927.00)               | -2,621.3%               |

| 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) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Books and Other Reference Materials                                             |                | 4200         | 0.00                | 500.00                              | 304.50              | 305.00                    | 195.00                     | 39.0%                   |
| Materials and Supplies                                                          |                | 4300         | 3,848,702.00        | 20,790,291.16                       | 1,800,442.77        | 17,756,519.70             | 3,033,771.46               | 14.6%                   |
| Noncapitalized Equipment                                                        |                | 4400         | 37,600.00           | 504,150.00                          | 520,232.61          | 578,711.00                | (74,561.00)                | -14.8%                  |
| Food                                                                            |                | 4700         | 6,694.00            | 64,201.00                           | 71,738.00           | 181,758.00                | (117,557.00)               | -183.1%                 |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 3,892,996.00        | 21,367,265.16                       | 2,606,122.50        | 18,738,343.70             | 2,628,921.46               | 12.3%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                                      |                | 5100         | 446,237.00          | 187,903.69                          | 48,381.27           | 187,904.00                | (.31)                      | 0.0%                    |
| Travel and Conferences                                                          |                | 5200         | 133,092.00          | 134,974.70                          | 140,973.99          | 177,877.00                | (42,902.30)                | -31.8%                  |
| Dues and Memberships                                                            |                | 5300         | 412,857.00          | 135,115.00                          | 55,856.39           | 122,192.00                | 12,923.00                  | 9.6%                    |
| Insurance                                                                       |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                                            |                | 5500         | 1,088,621.00        | 888,357.00                          | 407,370.38          | 799,786.00                | 88,571.00                  | 10.0%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 1,468,216.00        | 982,943.00                          | 872,373.59          | 1,432,438.00              | (449,495.00)               | -45.7%                  |
| 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           | 125,294.00                          | 51,861.06           | 129,711.00                | (4,417.00)                 | -3.5%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 17,463,875.00       | 18,194,930.46                       | 8,747,787.12        | 20,761,405.00             | (2,566,474.54)             | -14.1%                  |
| Communications                                                                  |                | 5900         | 199,195.00          | 327,158.52                          | 167,119.10          | 376,647.00                | (49,488.48)                | -15.1%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 21,260,393.00       | 20,976,676.37                       | 10,491,722.90       | 23,987,960.00             | (3,011,283.63)             | -14.4%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                     |                                     |                     |                           |                            |                         |
| Land                                                                            |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements                                                               |                | 6170         | 0.00                | 60,000.00                           | 58,513.00           | 60,000.00                 | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                                         |                | 6200         | 690,000.00          | 806,496.00                          | 139,255.00          | 969,920.00                | (163,424.00)               | -20.3%                  |
| 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                | 209,100.00                          | 66,068.57           | 209,100.00                | 0.00                       | 0.0%                    |
| Equipment Replacement                                                           |                | 6500         | 0.00                | 3,200.00                            | 0.00                | 3,200.00                  | 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                                                           |                |              | 690,000.00          | 1,078,796.00                        | 263,836.57          | 1,242,220.00              | (163,424.00)               | -15.1%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                     |                                     |                     |                           |                            |                         |
| 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       | 103,625,214.43                      | 45,313,187.87       | 114,817,541.93            |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>                                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                                       |                |              |                     |                                     |                     |                           |                            |                         |
| 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 01I) (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            | 264,605,787.00                       | (.94%)                     | 262,125,212.00         | 3.14%                      | 270,343,886.00         |
| 2. Federal Revenues                                                                                         | 8100-8299            | 1,023,496.00                         | (.05%)                     | 1,023,000.00           | 0.00%                      | 1,023,000.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 8,260,731.00                         | (4.50%)                    | 7,888,789.00           | 0.00%                      | 7,888,789.00           |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 16,498,074.00                        | (10.78%)                   | 14,719,547.00          | 0.00%                      | 14,719,547.00          |
| 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            | (51,129,959.00)                      | 4.85%                      | (53,611,628.00)        | 6.53%                      | (57,111,628.00)        |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 239,258,129.00                       | (2.97%)                    | 232,144,920.00         | 2.03%                      | 236,863,594.00         |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                    |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 125,205,558.00         |                            | 131,526,027.95         |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 3,130,138.95           |                            | 3,288,150.70           |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 3,306,287.00           |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (115,956.00)           |                            | (400,000.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 125,205,558.00                       | 5.05%                      | 131,526,027.95         | 2.20%                      | 134,414,178.65         |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 34,478,269.00          |                            | 37,515,684.71          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 603,369.71             |                            | 656,524.48             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 1,447,390.00           |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            | 986,656.00             |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 34,478,269.00                        | 8.81%                      | 37,515,684.71          | 1.75%                      | 38,172,209.19          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 60,988,595.00                        | 5.21%                      | 64,167,786.60          | 2.53%                      | 65,790,917.96          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 10,984,176.56                        | (52.87%)                   | 5,176,598.00           | 0.00%                      | 5,176,598.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 18,446,760.00                        | (.73%)                     | 18,312,124.79          | 1.50%                      | 18,586,342.27          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 578,328.00                           | (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            | (5,708,983.62)                       | (24.92%)                   | (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)                                                                           |                      | 245,130,845.94                       | 3.26%                      | 253,111,337.05         | 2.15%                      | 258,553,361.07         |
| C. NET INCREASE (DECREASE) IN FUND BALANCE                                                                  |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (5,872,716.94)                       |                            | (20,966,417.05)        |                            | (21,689,767.07)        |
| D. FUND BALANCE                                                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01I, line F1e)                                                          |                      | 73,476,018.04                        |                            | 67,603,301.10          |                            | 46,636,884.05          |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 67,603,301.10                        |                            | 46,636,884.05          |                            | 24,947,116.98          |
| 3. Components of Ending Fund Balance (Form 01I)                                                             |                      |                                      |                            |                        |                            |                        |
| 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                 | 37,000,000.00                        |                            | 24,000,000.00          |                            | 10,300,000.00          |
| 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         | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              | 67,603,301.10                        |                            | 46,636,884.05          |                            | 24,947,116.98          |
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |                                      |                            |                        |                            |                        |
| 1. General Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9789         | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |
| 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |                                      |                            |                        |                            |                        |
| 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 increases in 2024-25 are due to bargained salary increases. The decrease in 2025-26 is for projected retiree savings. COLA: 2023-24: 8.22%; 2024-25: 0.76%; 2025-26: 2.73%. Funded ADA (3 year average): 2023-24: 21,567.85; 2024-25: 21,122.78; 2025-26: 21,076.22. Actual ADA: 2023-24 - 2025-26: 21,076.22. Estimated unduplicated pupil percentage (single year): 2023-24 - 2025-26: 59.22%. Estimated unduplicated pupil percentage (3 year average): 2023-24: 57.90%; 2024-25: 58.41%; 2025-26: 59.22%. Certificated bargaining increases: 2023-24: 9% on schedule retro to 7/1/23, \$500 health cap increase 1/1/24, increased stipends for SPED, DI, and combo class teachers, unlimited service credits; 2024-25: 3% on schedule salary increase 7/1/24. Classified bargaining increases: 2023-24: 9% on schedule salary increase 7/1/23, \$1,000 health cap increase 1/1/24, revised salary schedule to reflect a true step 7; 2024-25: 3% on schedule salary increase 7/1/24, increase in base contract hours for multiple positions. 2025-26 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: 27.80%; 2025-26: 28.50%.</p> |              |                                      |                            |                        |                            |                        |

| Description                                                                                                 | Object Codes         | Projected Year Totals (Form 01I) (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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 1,713,195.00                         | (7.59%)                    | 1,583,152.00           | 0.00%                      | 1,583,152.00           |
| 2. Federal Revenues                                                                                         | 8100-8299            | 42,340,368.00                        | (59.15%)                   | 17,295,902.00          | 0.00%                      | 17,295,902.00          |
| 3. Other State Revenues                                                                                     | 8300-8599            | 53,046,467.33                        | (10.34%)                   | 47,563,555.00          | 0.00%                      | 47,563,555.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 30,890,352.00                        | (13.69%)                   | 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            | 51,129,959.00                        | 4.85%                      | 53,611,628.00          | 6.53%                      | 57,111,628.00          |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 179,120,341.33                       | (18.09%)                   | 146,715,441.00         | 2.39%                      | 150,215,441.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 42,418,065.00          |                            | 44,871,267.63          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 1,060,451.63           |                            | 1,121,781.69           |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 1,034,012.00           |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            | 358,739.00             |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 42,418,065.00                        | 5.78%                      | 44,871,267.63          | 2.50%                      | 45,993,049.32          |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 34,218,334.00          |                            | 34,164,441.45          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 598,820.85             |                            | 597,877.73             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 737,244.00             |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (1,389,957.40)         |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 34,218,334.00                        | (.16%)                     | 34,164,441.45          | 1.75%                      | 34,762,319.18          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 48,840,289.00                        | 4.02%                      | 50,801,784.23          | .97%                       | 51,293,996.72          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 13,597,506.66                        | (70.15%)                   | 4,059,482.00           | 0.00%                      | 4,059,482.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 32,159,754.30                        | (26.44%)                   | 23,656,920.00          | 14.36%                     | 27,053,020.00          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 4,970,817.00                         | (98.34%)                   | 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            | 5,014,911.00                         | (26.23%)                   | 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)                                                                           |                      | 182,602,913.96                       | (10.89%)                   | 162,719,414.31         | 3.45%                      | 168,327,386.22         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (3,482,572.63)                       |                            | (16,003,973.31)        |                            | (18,111,945.22)        |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01I, line F1e)                                                          |                      | 77,030,312.88                        |                            | 73,547,740.25          |                            | 57,543,766.94          |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 73,547,740.25                        |                            | 57,543,766.94          |                            | 39,431,821.72          |
| 3. Components of Ending Fund Balance (Form 01I)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                                               | 9740                 | 73,547,740.25                        |                            | 57,543,766.94          |                            | 39,431,821.72          |
| c. Committed                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                               | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments                                                                                        | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned                                                                                                 | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                       | 9789                 |                                      |                            |                        |                            |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              | 73,547,740.25                        |                            | 57,543,766.94          |                            | 39,431,821.72          |
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |                                      |                            |                        |                            |                        |
| 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |                                      |                            |                        |                            |                        |
| 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 increases in 2024-25 are due to bargained salary increases. The decrease in 2025-26 is for projected retiree savings. COLA: 2023-24: 8.22%; 2024-25: 0.76%; 2025-26: 2.73%. Funded ADA (3 year average): 2023-24: 21,567.85; 2024-25: 21,122.78; 2025-26: 21,076.22. Actual ADA: 2023-24 - 2025-26: 21,076.22. Estimated unduplicated pupil percentage (single year): 2023-24 - 2025-26: 59.22%. Estimated unduplicated pupil percentage (3 year average): 2023-24: 57.90%; 2024-25: 58.41%; 2025-26: 59.22%. Certificated bargaining increases: 2023-24: 9% on schedule retro to 7/1/23, \$500 health cap increase 1/1/24, increased stipends for SPED, DI, and combo class teachers, unlimited service credits; 2024-25: 3% on schedule salary increase 7/1/24. Classified bargaining increases: 2023-24: 9% on schedule salary increase 7/1/23, \$1,000 health cap increase 1/1/24, revised salary schedule to reflect a true step 7; 2024-25: 3% on schedule salary increase 7/1/24, increase in base contract hours for multiple positions. 2025-26 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: 27.80%; 2025-26: 28.50%.</p> |              |                                      |                            |                        |                            |                        |

| Description                                                                                                 | Object Codes         | Projected Year Totals (Form 01I) (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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 266,318,982.00                       | (.98%)                     | 263,708,364.00         | 3.12%                      | 271,927,038.00         |
| 2. Federal Revenues                                                                                         | 8100-8299            | 43,363,864.00                        | (57.76%)                   | 18,318,902.00          | 0.00%                      | 18,318,902.00          |
| 3. Other State Revenues                                                                                     | 8300-8599            | 61,307,198.33                        | (9.55%)                    | 55,452,344.00          | 0.00%                      | 55,452,344.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 47,388,426.00                        | (12.68%)                   | 41,380,751.00          | 0.00%                      | 41,380,751.00          |
| 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)                                                                            |                      | 418,378,470.33                       | (9.45%)                    | 378,860,361.00         | 2.17%                      | 387,079,035.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 167,623,623.00         |                            | 176,397,295.58         |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 4,190,590.58           |                            | 4,409,932.39           |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 4,340,299.00           |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                                      |                            | 242,783.00             |                            | (400,000.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 167,623,623.00                       | 5.23%                      | 176,397,295.58         | 2.27%                      | 180,407,227.97         |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 68,696,603.00          |                            | 71,680,126.16          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 1,202,190.56           |                            | 1,254,402.21           |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 2,184,634.00           |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (403,301.40)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 68,696,603.00                        | 4.34%                      | 71,680,126.16          | 1.75%                      | 72,934,528.37          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 109,828,884.00                       | 4.68%                      | 114,969,570.83         | 1.84%                      | 117,084,914.68         |
| 4. Books and Supplies                                                                                       | 4000-4999            | 24,581,683.22                        | (62.43%)                   | 9,236,080.00           | 0.00%                      | 9,236,080.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 50,606,514.30                        | (17.07%)                   | 41,969,044.79          | 8.75%                      | 45,639,362.27          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 5,549,145.00                         | (88.76%)                   | 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            | (694,072.62)                         | (15.48%)                   | (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)                                                                           |                      | 427,733,759.90                       | (2.78%)                    | 415,830,751.36         | 2.66%                      | 426,880,747.29         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (9,355,289.57)                       |                            | (36,970,390.36)        |                            | (39,801,712.29)        |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01I, line F1e)                                                          |                      | 150,506,330.92                       |                            | 141,151,041.35         |                            | 104,180,650.99         |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 141,151,041.35                       |                            | 104,180,650.99         |                            | 64,378,938.70          |
| 3. Components of Ending Fund Balance (Form 01I)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 835,000.00                           |                            | 835,000.00             |                            | 835,000.00             |
| b. Restricted                                                                                               | 9740                 | 73,547,740.25                        |                            | 57,543,766.94          |                            | 39,431,821.72          |
| c. Committed                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                               | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                        | 9760                 | 37,000,000.00                        |                            | 24,000,000.00          |                            | 10,300,000.00          |
| d. Assigned                                                                                                 | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                       | 9789                 | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |

| Description                                                                                                                                                     | Object Codes   | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|--|--|--|--|--|
| 2. Unassigned/Unappropriated                                                                                                                                    | 9790           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| f. Total Components of Ending Fund Balance                                                                                                                      |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
| (Line D3f must agree with line D2)                                                                                                                              |                | 141,151,041.35                       |                            | 104,180,650.99         |                            | 64,378,938.70          |  |  |  |  |  |
| 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           | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |  |  |  |  |  |
| c. Unassigned/Unappropriated                                                                                                                                    | 9790           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| d. Negative Restricted Ending Balances                                                                                                                          |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
| (Negative resources 2000-9999)                                                                                                                                  | 979Z           |                                      |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                           |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
| a. Stabilization Arrangements                                                                                                                                   | 9750           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| b. Reserve for Economic Uncertainties                                                                                                                           | 9789           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| c. Unassigned/Unappropriated                                                                                                                                    | 9790           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |  |  |  |  |  |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)                                                                                                 |                | 29,768,301.10                        |                            | 21,801,884.05          |                            | 13,812,116.98          |  |  |  |  |  |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                                                                          |                | 6.96%                                |                            | 5.24%                  |                            | 3.24%                  |  |  |  |  |  |
| 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):                                                                                                                           |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
|                                                                                                                                                                 |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
|                                                                                                                                                                 |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
| 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)                                                                                 | 21,082.41      |                                      |                            | 21,082.41              |                            | 21,082.41              |  |  |  |  |  |
| 3. Calculating the Reserves                                                                                                                                     |                |                                      |                            |                        |                            |                        |  |  |  |  |  |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                             | 427,733,759.90 |                                      |                            | 415,830,751.36         |                            | 426,880,747.29         |  |  |  |  |  |
| 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)                                                                                         | 427,733,759.90 |                                      |                            | 415,830,751.36         |                            | 426,880,747.29         |  |  |  |  |  |
| 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)                                                                                                           | 12,832,012.80  |                                      |                            | 12,474,922.54          |                            | 12,806,422.42          |  |  |  |  |  |
| 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)                                                                                                                | 12,832,012.80  |                                      | 12,474,922.54              | 12,806,422.42          |                            |                        |  |  |  |  |  |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                | YES            |                                      | YES                        | YES                    |                            |                        |  |  |  |  |  |