

Oceanside Unified School District
Oceanside, California



2023-2024
First Interim Financial Report

For Board Approval

December 12, 2023

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

SECTION 1

CERTIFICATION

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: 

District Superintendent or Designee

Date: 12/12/2023

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023

Signed: 

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dr. Andrea Norman

Telephone: 760-966-4016

Title: Associate Superintendent, Business Services

E-mail: andrea.norman@oside.us

Criteria and Standards Review Summary

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

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

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

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

SECTION 2

MULTI-YEAR PROJECTIONS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	219,339,467.00	(.92%)	217,325,870.00	(2.34%)	212,242,093.00
2. Federal Revenues	8100-8299	6,800,000.00	0.00%	6,800,000.00	0.00%	6,800,000.00
3. Other State Revenues	8300-8599	3,372,033.00	0.00%	3,372,033.00	0.00%	3,372,033.00
4. Other Local Revenues	8600-8799	1,924,608.00	0.00%	1,924,608.00	0.00%	1,924,608.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,224.00	(100.00%)	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	(51,907,715.00)	(5.17%)	(49,226,670.88)	3.38%	(50,890,891.19)
6. Total (Sum lines A1 thru A5c)		179,541,617.00	.36%	180,195,840.12	(3.74%)	173,447,842.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				78,886,512.00		78,832,242.00
b. Step & Column Adjustment				1,577,730.00		1,609,285.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,632,000.00)		(1,632,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,886,512.00	(.07%)	78,832,242.00	(.03%)	78,809,527.00
2. Classified Salaries						
a. Base Salaries				26,467,898.00		26,205,706.00
b. Step & Column Adjustment				121,052.00		123,473.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(383,244.00)		(383,244.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,467,898.00	(.99%)	26,205,706.00	(.99%)	25,945,935.00
3. Employee Benefits	3000-3999	57,480,624.00	10.00%	63,228,686.40	10.00%	69,551,555.04
4. Books and Supplies	4000-4999	2,515,478.10	0.00%	2,515,478.00	0.00%	2,515,478.00
5. Services and Other Operating Expenditures	5000-5999	17,229,964.00	0.00%	17,229,964.00	0.00%	17,229,478.00
6. Capital Outlay	6000-6999	380,151.00	0.00%	380,151.00	0.00%	380,151.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(702,436.00)	(12.30%)	(616,035.00)	(.97%)	(610,035.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		182,258,191.10	3.03%	187,776,192.40	3.22%	193,822,089.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,716,574.10)		(7,580,352.28)		(20,374,246.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,784,745.01		44,068,170.91		36,487,818.63
2. Ending Fund Balance (Sum lines C and D1)		44,068,170.91		36,487,818.63		16,113,572.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500,162.31		500,162.31		500,162.31
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,691,554.21		8,965,717.06		0.00
d. Assigned	9780	19,120,936.00		18,000,000.00		6,469,711.46
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	8,194,687.00		9,021,939.26		9,143,698.63
2. Unassigned/Unappropriated	9790	1,560,831.39		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,068,170.91		36,487,818.63		16,113,572.40
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,194,687.00		9,021,939.26		9,143,698.63
c. Unassigned/Unappropriated	9790	1,560,831.39		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)		9,755,518.39		9,021,939.26		9,143,698.63
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Due to ongoing declining enrollment numbers, we anticipate a reduction of staff. This adjustment is 17 certificated staff and 5 classified staff.						

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	1,158,970.00	0.00%	1,158,970.00	0.00%	1,158,970.00
2. Federal Revenues	8100-8299	15,510,286.00	(39.63%)	9,363,085.00	0.00%	9,363,085.00
3. Other State Revenues	8300-8599	32,568,538.00	(2.50%)	31,752,985.00	0.00%	31,752,985.00
4. Other Local Revenues	8600-8799	14,761,370.00	0.00%	14,761,370.00	0.00%	14,761,370.00
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	51,907,715.00	(5.17%)	49,226,670.88	3.38%	50,890,891.19
6. Total (Sum lines A1 thru A5c)		115,906,879.00	(8.32%)	106,263,080.88	1.57%	107,927,301.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,870,138.00		24,347,541.00
b. Step & Column Adjustment				477,403.00		486,951.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,870,138.00	2.00%	24,347,541.00	2.00%	24,834,492.00
2. Classified Salaries						
a. Base Salaries				12,105,212.00		12,226,264.00
b. Step & Column Adjustment				121,052.00		123,473.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,105,212.00	1.00%	12,226,264.00	1.01%	12,349,737.00
3. Employee Benefits	3000-3999	28,575,209.00	12.00%	32,004,234.08	12.00%	35,844,742.17
4. Books and Supplies	4000-4999	10,922,369.00	(9.77%)	9,854,928.44	(41.11%)	5,803,253.10
5. Services and Other Operating Expenditures	5000-5999	47,927,289.00	(37.52%)	29,943,134.33	(3.47%)	28,903,534.96
6. Capital Outlay	6000-6999	6,641,195.00	(52.53%)	3,152,460.02	(42.53%)	1,811,585.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,040,634.00	0.00%	1,040,634.00	0.00%	1,040,634.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	472,288.00	(18.29%)	385,887.00	(1.55%)	379,887.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		131,554,334.00	(14.14%)	112,955,082.87	(1.76%)	110,967,865.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,647,455.00)		(6,692,001.99)		(3,040,564.04)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		54,316,691.05		38,669,236.05		31,977,234.06
2. Ending Fund Balance (Sum lines C and D1)		38,669,236.05		31,977,234.06		28,936,670.02
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	38,669,247.01		31,977,234.06		28,936,670.02
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 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	(10.96)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,669,236.05		31,977,234.06		28,936,670.02
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	220,498,437.00	(.91%)	218,484,840.00	(2.33%)	213,401,063.00
2. Federal Revenues	8100-8299	22,310,286.00	(27.55%)	16,163,085.00	0.00%	16,163,085.00
3. Other State Revenues	8300-8599	35,940,571.00	(2.27%)	35,125,018.00	0.00%	35,125,018.00
4. Other Local Revenues	8600-8799	16,685,978.00	0.00%	16,685,978.00	0.00%	16,685,978.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,224.00	(100.00%)	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)		295,448,496.00	(3.04%)	286,458,921.00	(1.77%)	281,375,144.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,756,650.00		103,179,783.00
b. Step & Column Adjustment				2,055,133.00		2,096,236.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,632,000.00)		(1,632,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,756,650.00	.41%	103,179,783.00	.45%	103,644,019.00
2. Classified Salaries						
a. Base Salaries				38,573,110.00		38,431,970.00
b. Step & Column Adjustment				242,104.00		246,946.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(383,244.00)		(383,244.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,573,110.00	(.37%)	38,431,970.00	(.35%)	38,295,672.00
3. Employee Benefits	3000-3999	86,055,833.00	10.66%	95,232,920.48	10.67%	105,396,297.21
4. Books and Supplies	4000-4999	13,437,847.10	(7.94%)	12,370,406.44	(32.75%)	8,318,731.10
5. Services and Other Operating Expenditures	5000-5999	65,157,253.00	(27.60%)	47,173,098.33	(2.20%)	46,133,012.96
6. Capital Outlay	6000-6999	7,021,346.00	(49.69%)	3,532,611.02	(37.96%)	2,191,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,040,634.00	0.00%	1,040,634.00	0.00%	1,040,634.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(230,148.00)	0.00%	(230,148.00)	0.00%	(230,148.00)
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)		313,812,525.10	(4.17%)	300,731,275.27	1.35%	304,789,954.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(18,364,029.10)		(14,272,354.27)		(23,414,810.27)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		101,101,436.06		82,737,406.96		68,465,052.69
2. Ending Fund Balance (Sum lines C and D1)		82,737,406.96		68,465,052.69		45,050,242.42
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	500,162.31		500,162.31		500,162.31
b. Restricted	9740	38,669,247.01		31,977,234.06		28,936,670.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,691,554.21		8,965,717.06		0.00
d. Assigned	9780	19,120,936.00		18,000,000.00		6,469,711.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,194,687.00		9,021,939.26		9,143,698.63

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	1,560,820.43		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		82,737,406.96		68,465,052.69		45,050,242.42
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	8,194,687.00		9,021,939.26		9,143,698.63
c. Unassigned/Unappropriated	9790	1,560,831.39		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(10.96)		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)		9,755,507.43		9,021,939.26		9,143,698.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.11%		3.00%		3.00%
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)						
		17,914.68		14,478.08		13,483.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		313,812,525.10		300,731,275.27		304,789,954.27
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)		313,812,525.10		300,731,275.27		304,789,954.27
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)		9,414,375.75		9,021,938.26		9,143,698.63
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)		9,414,375.75		9,021,938.26		9,143,698.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION 3

GENERAL FUND **(FUND 01)**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	218,000,415.00	219,339,467.00	41,606,728.66	219,339,467.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,800,000.00	6,800,000.00	653,181.01	6,800,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,286,062.00	3,372,033.00	304,869.52	3,372,033.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,192,060.00	1,924,608.00	1,008,249.91	1,924,608.00	0.00	0.0%
5) TOTAL, REVENUES			229,278,537.00	231,436,108.00	43,573,029.10	231,436,108.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,828,846.00	78,886,512.00	21,001,338.00	78,886,512.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,330,085.00	26,467,898.00	7,743,589.47	26,467,898.00	0.00	0.0%
3) Employee Benefits		3000-3999	58,069,405.00	57,480,624.00	19,965,863.65	57,480,624.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,166,353.00	2,515,478.10	751,141.82	2,515,478.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,822,882.00	17,229,964.00	6,828,813.60	17,229,964.00	0.00	0.0%
6) Capital Outlay		6000-6999	199,599.00	380,151.00	23,123.67	380,151.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	37,628.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(621,418.00)	(702,436.00)	(1,902.30)	(702,436.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			179,795,752.00	182,258,191.10	56,349,595.91	182,258,191.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,482,785.00	49,177,916.90	(12,776,566.81)	49,177,916.90		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	13,224.00	0.00	13,224.00	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	(50,361,844.00)	(51,907,715.00)	(199,595.46)	(51,907,715.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,361,844.00)	(51,894,491.00)	(199,595.46)	(51,894,491.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(879,059.00)	(2,716,574.10)	(12,976,162.27)	(2,716,574.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,784,745.01	46,784,745.01		46,784,745.01	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)			46,784,745.01	46,784,745.01		46,784,745.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,784,745.01	46,784,745.01		46,784,745.01		
2) Ending Balance, June 30 (E + F1e)			45,905,686.01	44,068,170.91		44,068,170.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		290,000.00		
Stores		9712	37,655.37	37,655.37		37,655.37		
Prepaid Items		9713	172,506.94	172,506.94		172,506.94		
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	16,691,554.00	14,691,554.21		14,691,554.21		
OPEB	0000	9760	512,500.00					
Facilities	0000	9760	7,000,000.00					
Deferred Maintenance	0000	9760	7,000,000.00					
Furniture & Equipment	0000	9760	2,179,054.00					
OPEB	0000	9760		512,500.00				
Facilities	0000	9760		6,000,000.00				
Deferred Maintenance	0000	9760		6,000,000.00				
Furniture & Equipment	0000	9760		2,179,054.21				
OPEB	0000	9760				512,500.00		
Facilities	0000	9760				6,000,000.00		
Deferred Maintenance	0000	9760				6,000,000.00		
Furniture & Equipment	0000	9760				2,179,054.21		
d) Assigned								
Other Assignments		9780	19,120,936.00	19,120,936.00		19,120,936.00		
Employee Compensation	0000	9780	4,676,823.02					
Declining Enrollment Mitigation	0000	9780	14,444,112.98					
Employee Compensation	0000	9780		4,676,823.00				
Declining Enrollment Mitigation	0000	9780		14,444,113.00				
Employee Compensation	0000	9780				4,676,823.02		
Declining Enrollment Mitigation	0000	9780				14,444,112.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,194,687.00	9,414,376.00		8,194,687.00		
Unassigned/Unappropriated Amount		9790	1,398,346.70	341,142.39		1,560,831.39		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	110,237,921.00	111,144,328.00	30,741,952.00	111,144,328.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	35,934,186.00	30,912,387.00	10,133,717.00	30,912,387.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	702,714.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	378,785.00	369,150.00	0.00	369,150.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,573,351.00	76,052,086.00	(104,382.09)	76,052,086.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,351,739.00	2,659,227.00	2,600,977.05	2,659,227.00	0.00	0.0%
Prior Years' Taxes		8043	(132,213.00)	1,019.00	3,882.85	1,019.00	0.00	0.0%
Supplemental Taxes		8044	4,411,283.00	4,689,146.00	757,984.61	4,689,146.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(185,275.00)	254,347.00	314,676.24	254,347.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,727,204.00	6,578,746.00	0.00	6,578,746.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

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)
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			231,296,981.00	232,660,436.00	45,151,521.66	232,660,436.00	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	(13,296,566.00)	(13,320,969.00)	(3,544,793.00)	(13,320,969.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			218,000,415.00	219,339,467.00	41,606,728.66	219,339,467.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	6,300,000.00	6,300,000.00	549,233.00	6,300,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	500,000.00	500,000.00	103,948.01	500,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,800,000.00	6,800,000.00	653,181.01	6,800,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								

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)
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	697,092.00	697,092.00	0.00	697,092.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,573,970.00	2,663,015.00	89,045.52	2,663,015.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 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	15,000.00	11,926.00	215,824.00	11,926.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,286,062.00	3,372,033.00	304,869.52	3,372,033.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	5,132.00	5,132.69	5,132.00	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	90,000.00	90,000.00	77,099.66	90,000.00	0.00	0.0%
Interest		8660	200,000.00	478,114.00	379,960.06	478,114.00	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%

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)
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200,000.00	200,000.00	(259,625.00)	200,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	702,060.00	1,151,362.00	805,682.50	1,151,362.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,192,060.00	1,924,608.00	1,008,249.91	1,924,608.00	0.00	0.0%
TOTAL, REVENUES			229,278,537.00	231,436,108.00	43,573,029.10	231,436,108.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	63,389,192.00	63,389,117.00	16,259,212.03	63,389,117.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,342,712.00	6,344,927.00	1,811,193.14	6,344,927.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,813,560.00	8,790,940.00	2,824,527.06	8,790,940.00	0.00	0.0%
Other Certificated Salaries		1900	283,382.00	361,528.00	106,405.77	361,528.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,828,846.00	78,886,512.00	21,001,338.00	78,886,512.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	459,310.00	462,329.00	129,332.94	462,329.00	0.00	0.0%
Classified Support Salaries		2200	9,463,608.00	9,568,756.00	2,941,981.81	9,568,756.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,195,590.00	1,195,590.00	496,634.11	1,195,590.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,355,760.00	11,349,786.00	3,226,122.51	11,349,786.00	0.00	0.0%
Other Classified Salaries		2900	3,855,817.00	3,891,437.00	949,518.10	3,891,437.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,330,085.00	26,467,898.00	7,743,589.47	26,467,898.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,065,427.00	14,760,687.00	4,026,712.42	14,760,687.00	0.00	0.0%
PERS		3201-3202	6,956,269.00	7,036,171.00	1,930,900.17	7,036,171.00	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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,420,772.00	3,219,778.00	938,024.91	3,219,778.00	0.00	0.0%
Unemployment Insurance		3401-3402	21,583,481.00	21,607,299.00	10,147,868.27	21,607,299.00	0.00	0.0%
Workers' Compensation		3501-3502	66,135.00	57,991.00	14,631.05	57,991.00	0.00	0.0%
OPEB, Allocated		3601-3602	10,977,321.00	10,798,578.00	2,802,411.79	10,798,578.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	37,875.04	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	120.00	67,440.00	120.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,069,405.00	57,480,624.00	19,965,863.65	57,480,624.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	56,823.00	35,083.00	4,049.07	35,083.00	0.00	0.0%
Materials and Supplies		4300	1,705,048.00	2,134,844.10	607,320.34	2,134,844.10	0.00	0.0%
Noncapitalized Equipment		4400	404,482.00	345,551.00	139,772.41	345,551.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,166,353.00	2,515,478.10	751,141.82	2,515,478.10	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	93,750.00	0.00	0.00	0.0%
Travel and Conferences		5200	152,453.00	155,069.00	28,266.89	155,069.00	0.00	0.0%
Dues and Memberships		5300	109,850.00	113,832.00	89,155.28	113,832.00	0.00	0.0%
Insurance		5400-5450	1,960,643.00	1,960,643.00	1,830,475.00	1,960,643.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,120,000.00	6,915,000.00	2,121,853.32	6,915,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,455,473.00	1,881,304.00	235,908.50	1,881,304.00	0.00	0.0%
Transfers of Direct Costs		5710	(240,125.00)	(308,221.00)	(20,897.56)	(308,221.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,900.00)	(7,900.00)	(5,320.82)	(7,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,219,235.00	5,794,491.00	2,356,095.47	5,794,491.00	0.00	0.0%
Communications		5900	47,253.00	725,746.00	99,527.52	725,746.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,822,882.00	17,229,964.00	6,828,813.60	17,229,964.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	199,599.00	380,151.00	23,123.67	380,151.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			199,599.00	380,151.00	23,123.67	380,151.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	37,628.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	37,628.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(392,920.00)	(472,288.00)	(1,902.30)	(472,288.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(228,498.00)	(230,148.00)	0.00	(230,148.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(621,418.00)	(702,436.00)	(1,902.30)	(702,436.00)	0.00	0.0%
TOTAL, EXPENDITURES			179,795,752.00	182,258,191.10	56,349,595.91	182,258,191.10	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	13,224.00	0.00	13,224.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	13,224.00	0.00	13,224.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,361,844.00)	(51,907,715.00)	(199,595.46)	(51,907,715.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,361,844.00)	(51,907,715.00)	(199,595.46)	(51,907,715.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,361,844.00)	(51,894,491.00)	(199,595.46)	(51,894,491.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,158,970.00	1,158,970.00	3,456.00	1,158,970.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,672,309.00	15,510,286.00	2,455,834.52	15,510,286.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,410,599.00	32,568,538.00	11,276,382.93	32,568,538.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,126,749.00	14,761,370.00	4,029,513.43	14,761,370.00	0.00	0.0%
5) TOTAL, REVENUES			48,368,627.00	63,999,164.00	17,765,186.88	63,999,164.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,588,782.00	23,870,138.00	7,016,963.53	23,870,138.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,295,802.00	12,105,212.00	3,622,062.26	12,105,212.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,621,062.00	28,575,209.00	4,452,319.28	28,575,209.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,181,660.00	10,922,369.00	3,009,016.59	10,922,369.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,472,157.00	47,927,289.00	6,303,494.47	47,927,289.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,617,464.00	6,641,195.00	2,078,148.42	6,641,195.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,634.00	1,040,634.00	(11,319.88)	1,040,634.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	392,920.00	472,288.00	1,902.30	472,288.00	0.00	0.0%
9) TOTAL, EXPENDITURES			93,360,481.00	131,554,334.00	26,472,586.97	131,554,334.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,991,854.00)	(67,555,170.00)	(8,707,400.09)	(67,555,170.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	50,361,844.00	51,907,715.00	199,595.46	51,907,715.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,361,844.00	51,907,715.00	199,595.46	51,907,715.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,369,990.00	(15,647,455.00)	(8,507,804.63)	(15,647,455.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,316,691.05	54,316,691.05		54,316,691.05	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)			54,316,691.05	54,316,691.05		54,316,691.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,316,691.05	54,316,691.05		54,316,691.05		
2) Ending Balance, June 30 (E + F1e)			59,686,681.05	38,669,236.05		38,669,236.05		
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	60,232,763.24	38,669,247.01		38,669,247.01		
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	(546,082.19)	(10.96)		(10.96)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,158,970.00	1,158,970.00	3,456.00	1,158,970.00	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			1,158,970.00	1,158,970.00	3,456.00	1,158,970.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,378,172.00	3,378,172.00	(1,633,274.13)	3,378,172.00	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)
Special Education Discretionary Grants		8182	293,736.00	293,736.00	(114,527.29)	293,736.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	803,392.00	803,392.00	125,612.05	803,392.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,925,311.00	3,219,058.00	323,248.38	3,219,058.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	449,954.00	529,941.00	70,710.78	529,941.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	253,440.00	253,444.00	1,287.85	253,444.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	420,949.00	737,987.00	79,952.97	737,987.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	147,355.00	147,355.00	(.90)	147,355.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,147,201.00	3,602,824.81	6,147,201.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,672,309.00	15,510,286.00	2,455,834.52	15,510,286.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	101,447.00	1,184,678.00	170,231.89	1,184,678.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	792,040.00	1,193,985.00	278,933.06	1,193,985.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,517,112.00	30,189,875.00	10,827,217.98	30,189,875.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,410,599.00	32,568,538.00	11,276,382.93	32,568,538.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,721,268.00	2,721,268.00	78,795.13	2,721,268.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	360,800.00	995,421.00	844,683.30	995,421.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	11,044,681.00	11,044,681.00	3,106,035.00	11,044,681.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,126,749.00	14,761,370.00	4,029,513.43	14,761,370.00	0.00	0.0%
TOTAL, REVENUES			48,368,627.00	63,999,164.00	17,765,186.88	63,999,164.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,392,150.00	17,978,902.00	5,297,441.13	17,978,902.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,339,733.00	2,370,826.00	603,983.57	2,370,826.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,459,714.00	1,553,450.00	552,464.34	1,553,450.00	0.00	0.0%
Other Certificated Salaries		1900	1,397,185.00	1,966,960.00	563,074.49	1,966,960.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			23,588,782.00	23,870,138.00	7,016,963.53	23,870,138.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,754,608.00	8,760,026.00	2,140,337.55	8,760,026.00	0.00	0.0%
Classified Support Salaries		2200	1,528,941.00	1,532,166.00	508,757.11	1,532,166.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	265,150.00	265,150.00	85,383.36	265,150.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	643,278.00	815,046.00	249,964.63	815,046.00	0.00	0.0%
Other Classified Salaries		2900	103,825.00	732,824.00	637,619.61	732,824.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,295,802.00	12,105,212.00	3,622,062.26	12,105,212.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,453,639.00	14,031,158.00	1,278,078.93	14,031,158.00	0.00	0.0%
PERS		3201-3202	3,038,833.00	3,089,634.00	847,188.87	3,089,634.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,212,115.00	1,206,188.00	349,518.59	1,206,188.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,439,911.00	8,844,110.00	1,540,208.14	8,844,110.00	0.00	0.0%
Unemployment Insurance		3501-3502	30,322.00	30,641.00	5,004.47	30,641.00	0.00	0.0%
Workers' Compensation		3601-3602	1,443,820.00	1,370,931.00	416,120.28	1,370,931.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,422.00	2,547.00	16,200.00	2,547.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,621,062.00	28,575,209.00	4,452,319.28	28,575,209.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	715,119.00	3,202,234.00	2,028,477.40	3,202,234.00	0.00	0.0%
Books and Other Reference Materials		4200	90,635.00	338,838.00	147,769.88	338,838.00	0.00	0.0%
Materials and Supplies		4300	2,611,768.00	4,893,401.00	612,592.24	4,893,401.00	0.00	0.0%
Noncapitalized Equipment		4400	728,038.00	2,451,796.00	220,177.07	2,451,796.00	0.00	0.0%
Food		4700	36,100.00	36,100.00	0.00	36,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,181,660.00	10,922,369.00	3,009,016.59	10,922,369.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,967,658.00	18,744,284.00	129,063.99	18,744,284.00	0.00	0.0%
Travel and Conferences		5200	188,282.00	469,238.00	99,546.44	469,238.00	0.00	0.0%
Dues and Memberships		5300	11,000.00	13,500.00	1,020.00	13,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	86,000.00	0.00	86,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	627,600.00	1,018,719.00	211,953.69	1,018,719.00	0.00	0.0%
Transfers of Direct Costs		5710	240,125.00	308,221.00	20,897.56	308,221.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,420,592.00	27,265,075.00	5,836,765.84	27,265,075.00	0.00	0.0%
Communications		5900	14,900.00	22,252.00	4,246.95	22,252.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,472,157.00	47,927,289.00	6,303,494.47	47,927,289.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,100,031.00	1,100,031.00	1,100,031.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,519,000.00	4,027,213.00	822,440.01	4,027,213.00	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	98,464.00	1,513,951.00	155,677.41	1,513,951.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,617,464.00	6,641,195.00	2,078,148.42	6,641,195.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	(29,060.50)	0.00	0.00	0.0%
Payments to County Offices		7142	190,634.00	1,040,634.00	17,740.62	1,040,634.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,634.00	1,040,634.00	(11,319.88)	1,040,634.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	392,920.00	472,288.00	1,902.30	472,288.00	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			392,920.00	472,288.00	1,902.30	472,288.00	0.00	0.0%
TOTAL, EXPENDITURES			93,360,481.00	131,554,334.00	26,472,586.97	131,554,334.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	50,361,844.00	51,907,715.00	199,595.46	51,907,715.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,361,844.00	51,907,715.00	199,595.46	51,907,715.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,361,844.00	51,907,715.00	199,595.46	51,907,715.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	219,159,385.00	220,498,437.00	41,610,184.66	220,498,437.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,472,309.00	22,310,286.00	3,109,015.53	22,310,286.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,696,661.00	35,940,571.00	11,581,252.45	35,940,571.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,318,809.00	16,685,978.00	5,037,763.34	16,685,978.00	0.00	0.0%
5) TOTAL, REVENUES			277,647,164.00	295,435,272.00	61,338,215.98	295,435,272.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	102,417,628.00	102,756,650.00	28,018,301.53	102,756,650.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,625,887.00	38,573,110.00	11,365,651.73	38,573,110.00	0.00	0.0%
3) Employee Benefits		3000-3999	87,690,467.00	86,055,833.00	24,418,182.93	86,055,833.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,348,013.00	13,437,847.10	3,760,158.41	13,437,847.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,295,039.00	65,157,253.00	13,132,308.07	65,157,253.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,817,063.00	7,021,346.00	2,101,272.09	7,021,346.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,634.00	1,040,634.00	26,308.12	1,040,634.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(228,498.00)	(230,148.00)	0.00	(230,148.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			273,156,233.00	313,812,525.10	82,822,182.88	313,812,525.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,490,931.00	(18,377,253.10)	(21,483,966.90)	(18,377,253.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	13,224.00	0.00	13,224.00	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	13,224.00	0.00	13,224.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,490,931.00	(18,364,029.10)	(21,483,966.90)	(18,364,029.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101,101,436.06	101,101,436.06		101,101,436.06	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)			101,101,436.06	101,101,436.06		101,101,436.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,101,436.06	101,101,436.06		101,101,436.06		
2) Ending Balance, June 30 (E + F1e)			105,592,367.06	82,737,406.96		82,737,406.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		290,000.00		
Stores		9712	37,655.37	37,655.37		37,655.37		
Prepaid Items		9713	172,506.94	172,506.94		172,506.94		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	60,232,763.24	38,669,247.01		38,669,247.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	16,691,554.00	14,691,554.21		14,691,554.21		
OPEB	0000	9760	512,500.00					
Facilities	0000	9760	7,000,000.00					
Deferred Maintenance	0000	9760	7,000,000.00					
Furniture & Equipment	0000	9760	2,179,054.00					
OPEB	0000	9760		512,500.00				
Facilities	0000	9760		6,000,000.00				
Deferred Maintenance	0000	9760		6,000,000.00				
Furniture & Equipment	0000	9760		2,179,054.21				
OPEB	0000	9760				512,500.00		
Facilities	0000	9760				6,000,000.00		
Deferred Maintenance	0000	9760				6,000,000.00		
Furniture & Equipment	0000	9760				2,179,054.21		
d) Assigned								
Other Assignments		9780	19,120,936.00	19,120,936.00		19,120,936.00		
Employee Compensation	0000	9780	4,676,823.02					
Declining Enrollment Mitigation	0000	9780	14,444,112.98					
Employee Compensation	0000	9780		4,676,823.00				
Declining Enrollment Mitigation	0000	9780		14,444,113.00				
Employee Compensation	0000	9780				4,676,823.02		
Declining Enrollment Mitigation	0000	9780				14,444,112.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,194,687.00	9,414,376.00		8,194,687.00		
Unassigned/Unappropriated Amount		9790	852,264.51	341,131.43		1,560,820.43		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	110,237,921.00	111,144,328.00	30,741,952.00	111,144,328.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	35,934,186.00	30,912,387.00	10,133,717.00	30,912,387.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	702,714.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	378,785.00	369,150.00	0.00	369,150.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	72,573,351.00	76,052,086.00	(104,382.09)	76,052,086.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,351,739.00	2,659,227.00	2,600,977.05	2,659,227.00	0.00	0.0%
Prior Years' Taxes		8043	(132,213.00)	1,019.00	3,882.85	1,019.00	0.00	0.0%
Supplemental Taxes		8044	4,411,283.00	4,689,146.00	757,984.61	4,689,146.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(185,275.00)	254,347.00	314,676.24	254,347.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,727,204.00	6,578,746.00	0.00	6,578,746.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			231,296,981.00	232,660,436.00	45,151,521.66	232,660,436.00	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	(13,296,566.00)	(13,320,969.00)	(3,544,793.00)	(13,320,969.00)	0.00	0.0%
Property Taxes Transfers		8097	1,158,970.00	1,158,970.00	3,456.00	1,158,970.00	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			219,159,385.00	220,498,437.00	41,610,184.66	220,498,437.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	6,300,000.00	6,300,000.00	549,233.00	6,300,000.00	0.00	0.0%
Special Education Entitlement		8181	3,378,172.00	3,378,172.00	(1,633,274.13)	3,378,172.00	0.00	0.0%
Special Education Discretionary Grants		8182	293,736.00	293,736.00	(114,527.29)	293,736.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	803,392.00	803,392.00	125,612.05	803,392.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,925,311.00	3,219,058.00	323,248.38	3,219,058.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	449,954.00	529,941.00	70,710.78	529,941.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	253,440.00	253,444.00	1,287.85	253,444.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	420,949.00	737,987.00	79,952.97	737,987.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	147,355.00	147,355.00	(.90)	147,355.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	500,000.00	6,647,201.00	3,706,772.82	6,647,201.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,472,309.00	22,310,286.00	3,109,015.53	22,310,286.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	697,092.00	697,092.00	0.00	697,092.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,675,417.00	3,847,693.00	259,277.41	3,847,693.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	792,040.00	1,193,985.00	278,933.06	1,193,985.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,532,112.00	30,201,801.00	11,043,041.98	30,201,801.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,696,661.00	35,940,571.00	11,581,252.45	35,940,571.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	5,132.00	5,132.69	5,132.00	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	90,000.00	90,000.00	77,099.66	90,000.00	0.00	0.0%
Interest		8660	200,000.00	478,114.00	379,960.06	478,114.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,721,268.00	2,721,268.00	78,795.13	2,721,268.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200,000.00	200,000.00	(259,625.00)	200,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,062,860.00	2,146,783.00	1,650,365.80	2,146,783.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	11,044,681.00	11,044,681.00	3,106,035.00	11,044,681.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,318,809.00	16,685,978.00	5,037,763.34	16,685,978.00	0.00	0.0%
TOTAL, REVENUES			277,647,164.00	295,435,272.00	61,338,215.98	295,435,272.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	81,781,342.00	81,368,019.00	21,556,653.16	81,368,019.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,682,445.00	8,715,753.00	2,415,176.71	8,715,753.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,273,274.00	10,344,390.00	3,376,991.40	10,344,390.00	0.00	0.0%
Other Certificated Salaries		1900	1,680,567.00	2,328,488.00	669,480.26	2,328,488.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,417,628.00	102,756,650.00	28,018,301.53	102,756,650.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,213,918.00	9,222,355.00	2,269,670.49	9,222,355.00	0.00	0.0%
Classified Support Salaries		2200	10,992,549.00	11,100,922.00	3,450,738.92	11,100,922.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,460,740.00	1,460,740.00	582,017.47	1,460,740.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,999,038.00	12,164,832.00	3,476,087.14	12,164,832.00	0.00	0.0%
Other Classified Salaries		2900	3,959,642.00	4,624,261.00	1,587,137.71	4,624,261.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,625,887.00	38,573,110.00	11,365,651.73	38,573,110.00	0.00	0.0%
EMPLOYEE BENEFITS								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	29,519,066.00	28,791,845.00	5,304,791.35	28,791,845.00	0.00	0.0%
PERS		3201-3202	9,995,102.00	10,125,805.00	2,778,089.04	10,125,805.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,632,887.00	4,425,966.00	1,287,543.50	4,425,966.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,023,392.00	30,451,409.00	11,688,076.41	30,451,409.00	0.00	0.0%
Unemployment Insurance		3501-3502	96,457.00	88,632.00	19,635.52	88,632.00	0.00	0.0%
Workers' Compensation		3601-3602	12,421,141.00	12,169,509.00	3,218,532.07	12,169,509.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	37,875.04	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	2,422.00	2,667.00	83,640.00	2,667.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,690,467.00	86,055,833.00	24,418,182.93	86,055,833.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	715,119.00	3,202,234.00	2,028,477.40	3,202,234.00	0.00	0.0%
Books and Other Reference Materials		4200	147,458.00	373,921.00	151,818.95	373,921.00	0.00	0.0%
Materials and Supplies		4300	4,316,816.00	7,028,245.10	1,219,912.58	7,028,245.10	0.00	0.0%
Noncapitalized Equipment		4400	1,132,520.00	2,797,347.00	359,949.48	2,797,347.00	0.00	0.0%
Food		4700	36,100.00	36,100.00	0.00	36,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,348,013.00	13,437,847.10	3,760,158.41	13,437,847.10	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,967,658.00	18,744,284.00	222,813.99	18,744,284.00	0.00	0.0%
Travel and Conferences		5200	340,735.00	624,307.00	127,813.33	624,307.00	0.00	0.0%
Dues and Memberships		5300	120,850.00	127,332.00	90,175.28	127,332.00	0.00	0.0%
Insurance		5400-5450	1,960,643.00	1,960,643.00	1,830,475.00	1,960,643.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,122,000.00	7,001,000.00	2,121,853.32	7,001,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,083,073.00	2,900,023.00	447,862.19	2,900,023.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,900.00)	(7,900.00)	(5,320.82)	(7,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,639,827.00	33,059,566.00	8,192,861.31	33,059,566.00	0.00	0.0%
Communications		5900	62,153.00	747,998.00	103,774.47	747,998.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,295,039.00	65,157,253.00	13,132,308.07	65,157,253.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,100,031.00	1,100,031.00	1,100,031.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,519,000.00	4,027,213.00	822,440.01	4,027,213.00	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	298,063.00	1,894,102.00	178,801.08	1,894,102.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,817,063.00	7,021,346.00	2,101,272.09	7,021,346.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(29,060.50)	0.00	0.00	0.0%
Payments to County Offices		7142	190,634.00	1,040,634.00	55,368.62	1,040,634.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			190,634.00	1,040,634.00	26,308.12	1,040,634.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(228,498.00)	(230,148.00)	0.00	(230,148.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(228,498.00)	(230,148.00)	0.00	(230,148.00)	0.00	0.0%
TOTAL, EXPENDITURES			273,156,233.00	313,812,525.10	82,822,182.88	313,812,525.10	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	13,224.00	0.00	13,224.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	13,224.00	0.00	13,224.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) 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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	13,224.00	0.00	13,224.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	.59
3182	ESSA: School Improvement Funding for LEAs	5,338.75
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.04
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	908,817.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	1,586,223.00
3228	21st Century Community Learning Centers (CCLC): ESSER III State Reserve Summer Learning Programs	1,095.98
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	8.68
4203	ESSA: Title III, English Learner Student Program	4.00
5810	Other Restricted Federal	474,717.86
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	228,198.00
6266	Educator Effectiveness, FY 2021-22	1,021,833.73
6300	Lottery: Instructional Materials	2,745,787.91
6332	CA Community Schools Partnership Act - Implementation Grant	5,965,610.01
6547	Special Education Early Intervention Preschool Grant	918,706.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,036,892.44
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.50
7085	Learning Communities for School Success Program	.67
7339	Dual Enrollment Opportunities	225,000.00
7415	Classified School Employee Summer Assistance Program	5,509.00
7435	Learning Recovery Emergency Block Grant	21,432,825.00
7510	Low-Performing Students Block Grant	.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.24
9010	Other Restricted Local	1,112,677.02
Total, Restricted Balance		38,669,247.01

SECTION 4

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,235.27	15,289.12	15,289.12	15,289.12	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	28.16	28.16	28.16	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,235.27	15,317.28	15,317.28	15,317.28	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	13.52	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	7.24	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.76	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,256.03	15,317.28	15,317.28	15,317.28	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,885.85	0.00	2,597.40	2,597.40	2,597.40	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,885.85	0.00	2,597.40	2,597.40	2,597.40	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,885.85	0.00	2,597.40	2,597.40	2,597.40	0.0%

SECTION 5

CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	15,235.27	15,317.28			
	Charter School	0.00	2,597.40			
	Total ADA	15,235.27	17,914.68	17.6%		Not Met
1st Subsequent Year (2024-25)						
	District Regular	14,247.80	14,506.16			
	Charter School	2,597.40	2,597.40			
	Total ADA	16,845.20	17,103.56	1.5%		Met
2nd Subsequent Year (2025-26)						
	District Regular	13,746.00	13,511.77			
	Charter School	2,597.40	2,597.40			
	Total ADA	16,343.40	16,109.17	(1.4%)		Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment projections show an increase because at budget adoption the Charter School ADA was not included in the report.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	15,451.00	15,451.00		
Charter School		2,885.85		
Total Enrollment	15,451.00	18,336.85	18.7%	Not Met
1st Subsequent Year (2024-25)				
District Regular	15,040.00	14,506.16		
Charter School		2,597.40		
Total Enrollment	15,040.00	17,103.56	13.7%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	14,630.00	13,511.77		
Charter School		2,597.40		
Total Enrollment	14,630.00	16,109.17	10.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment projections show an increase because at budget adoption the Charter School ADA was not included in the report.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	16,290	16,384	
Charter School			
Total ADA/Enrollment	16,290	16,384	99.4%
Second Prior Year (2021-22)			
District Regular	14,845	16,267	
Charter School			
Total ADA/Enrollment	14,845	16,267	91.3%
First Prior Year (2022-23)			
District Regular	14,270	15,863	
Charter School	2,886		
Total ADA/Enrollment	17,156	15,863	108.2%
Historical Average Ratio:			99.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	15,317	15,451		
Charter School	2,597	2,886		
Total ADA/Enrollment	17,915	18,337	97.7%	Met
1st Subsequent Year (2024-25)				
District Regular	14,478	14,506		
Charter School	2,597	2,597		
Total ADA/Enrollment	17,075	17,104	99.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	13,799	13,512		
Charter School	2,338	2,597		
Total ADA/Enrollment	16,137	16,109	100.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	231,296,981.00	232,660,436.00	.6%	Met
1st Subsequent Year (2024-25)	216,527,525.00	217,315,870.00	.4%	Met
2nd Subsequent Year (2025-26)	215,306,293.00	212,242,093.00	(1.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	134,341,668.66	147,391,601.44	91.1%
Second Prior Year (2021-22)	143,095,851.03	156,442,758.40	91.5%
First Prior Year (2022-23)	159,485,519.67	177,593,482.00	89.8%
	Historical Average Ratio:		90.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	162,835,034.00	182,258,191.10	89.3%	Met
1st Subsequent Year (2024-25)	168,266,634.40	187,776,192.40	89.6%	Met
2nd Subsequent Year (2025-26)	174,307,017.04	193,822,089.04	89.9%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	15,472,309.00	22,310,286.00	44.2%	Yes
1st Subsequent Year (2024-25)	16,272,309.00	16,163,085.00	-.7%	No
2nd Subsequent Year (2025-26)	16,272,309.00	16,163,085.00	-.7%	No

Explanation:
(required if Yes)

We had carry-over funds from the fiscal year 2022-2023 that is now represented in the first interim budget.

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

Current Year (2023-24)	27,696,661.00	35,940,571.00	29.8%	Yes
1st Subsequent Year (2024-25)	27,856,697.00	35,125,018.00	26.1%	Yes
2nd Subsequent Year (2025-26)	27,856,697.00	35,125,018.00	26.1%	Yes

Explanation:
(required if Yes)

We had carry-over funds from the fiscal year 2022-2023 that is now represented in the first interim budget.

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

Current Year (2023-24)	15,318,809.00	16,685,978.00	8.9%	Yes
1st Subsequent Year (2024-25)	16,721,586.00	16,685,978.00	-.2%	No
2nd Subsequent Year (2025-26)	16,721,586.00	16,685,978.00	-.2%	No

Explanation:
(required if Yes)

Additional revenue was received from interest, reimbursement, and bill-to-remits.

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

Current Year (2023-24)	6,348,013.00	13,437,847.10	111.7%	Yes
1st Subsequent Year (2024-25)	6,539,723.00	12,370,406.44	89.2%	Yes
2nd Subsequent Year (2025-26)	6,712,370.00	8,318,731.10	23.9%	Yes

Explanation:
(required if Yes)

The current year's budget increased to fund a current adoption. We are decreasing the budget for the two following years as the Arts, Music, and Instructional Materials grant funding for the adoption will be exhausted.

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

Current Year (2023-24)	36,690,039.00	65,157,253.00	77.6%	Yes
1st Subsequent Year (2024-25)	33,451,088.00	47,173,098.33	41.0%	Yes
2nd Subsequent Year (2025-26)	34,325,535.00	46,133,012.96	34.4%	Yes

Explanation:
(required if Yes)

A factor in the increase in costs for Service and other operating expenditures this year is the need to hire outside agency staff to cover vacant positions for paraprofessional and custodial staff. We are reducing the budget for the two subsequent years with the expectation that with declining enrollment we will require fewer paraprofessionals. Our Human Resources department is also engaging in different recruitment strategies in an attempt to fill these vacant classified positions.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	58,487,779.00	74,936,835.00	28.1%	Not Met
1st Subsequent Year (2024-25)	60,850,592.00	67,974,081.00	11.7%	Not Met
2nd Subsequent Year (2025-26)	60,850,592.00	67,974,081.00	11.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	43,038,052.00	78,595,100.10	82.6%	Not Met
1st Subsequent Year (2024-25)	39,990,811.00	59,543,504.77	48.9%	Not Met
2nd Subsequent Year (2025-26)	41,037,905.00	54,451,744.06	32.7%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

We had carry-over funds from the fiscal year 2022-2023 that is now represented in the first interim budget.

Explanation:

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

We had carry-over funds from the fiscal year 2022-2023 that is now represented in the first interim budget.

Explanation:

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

Additional revenue was received from interest, reimbursement, and bill-to-remits.

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

Explanation:

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

The current year's budget increased to fund a current adoption. We are decreasing the budget for the two following years as the Arts, Music, and Instructional Materials grant funding for the adoption will be exhausted.

Explanation:

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

A factor in the increase in costs for Service and other operating expenditures this year is the need to hire outside agency staff to cover vacant positions for paraprofessional and custodial staff. We are reducing the budget for the two subsequent years with the expectation that with declining enrollment we will require fewer paraprofessionals. Our Human Resources department is also engaging in different recruitment strategies in an attempt to fill these vacant classified positions.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	7,907,066.22	13,708,556.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		21,283,835.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.1%	4.5%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.5%	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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(2,716,574.10)	182,258,191.10	1.5%	Not Met
1st Subsequent Year (2024-25)	(7,580,352.28)	187,776,192.40	4.0%	Not Met
2nd Subsequent Year (2025-26)	(20,374,246.23)	193,822,089.04	10.5%	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 district will use our reserves to cover these expenses and continue to revise expenditures moving forward.

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)	82,737,406.96	Met
1st Subsequent Year (2024-25)	68,465,052.69	Met
2nd Subsequent Year (2025-26)	45,050,242.42	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)	75,045,211.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	17,914.68	14,478.08	13,483.61
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	313,812,525.10	300,731,275.27	304,789,954.27
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	313,812,525.10	300,731,275.27	304,789,954.27

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%
9,414,375.75	9,021,938.26	9,143,698.63
0.00	0.00	0.00
9,414,375.75	9,021,938.26	9,143,698.63

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,194,687.00	8,414,375.75	8,799,942.57
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,560,831.39	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(10.96)	(4,471,519.01)	(7,609,678.25)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	9,476,908.57	8,664,416.74
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,755,507.43	13,419,765.31	9,854,681.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.11%	4.46%	3.23%
District's Reserve Standard (Section 10B, Line 7):	9,414,375.75	9,021,938.26	9,143,698.63
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(50,361,844.00)	(51,907,715.00)	3.1%	1,545,871.00	Met
1st Subsequent Year (2024-25)	(51,369,081.00)	(49,226,670.88)	-4.2%	(2,142,410.12)	Met
2nd Subsequent Year (2025-26)	(52,396,463.00)	(50,890,891.19)	-2.9%	(1,505,571.81)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	13,224.00	New	13,224.00	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

One-time transfer of donations deposited to Fund 13 moved to to General Fund.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

Total Annual Payments:	16,532,031	18,550,531	20,203,777	22,039,650
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

These payments are paid from bond funds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

11,617,740.00 11,617,740.00

0.00 0.00

11,617,740.00 11,617,740.00

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

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

Actuarial

Actuarial

Dec 08, 2022

Dec 08, 2022

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00 0.00

0.00 0.00

0.00 0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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)

546,491.00

546,491.00

546,491.00

546,491.00

546,491.00

546,491.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

112

112

112

112

112

112

4. Comments:

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

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

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

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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

579,879.00	579,879.00
0.00	0.00

- 3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

1,550,910.00	1,550,910.00
1,550,910.00	1,550,910.00
1,550,910.00	1,550,910.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,550,910.00	1,550,910.00
1,550,910.00	1,550,910.00
1,550,910.00	1,550,910.00

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	975.0	950.0	933.0	916.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,409,409

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

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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
16,114,732	17,726,205	19,498,835
100.0%	100.0%	100.0%
12.0%	10.0%	10.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- 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
	1,577,730	1,609,285
2.0%	2.0%	2.0%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	975.0	970.0	965.0	960.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

500,960

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
12,801,677	14,081,845	15,490,029
100.0%	100.0%	100.0%
12.0%	10.0%	10.0%

- 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

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	529,358	539,945
1.0%	1.0%	1.0%

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
No	No	No

- 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?

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	102.0	102.0	102.0	102.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
1,545,000	1,669,500	1,869,450
100.0%	100.0%	100.0%
12.0%	10.0%	10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
13,009	13,009	13,009
2.0%	2.0%	2.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

No	No	No

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

12.0%	10.0%	10.0%
-------	-------	-------

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.

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

OCEANSIDE UNIFIED SCHOOL DISTRICT

2023-2024

Multi Year Projection Assumptions

Revenue

LCFF:

FY 2023-24	8.22% COLA with a 0% base grant proration factor; \$14,477 LCFF Entitlement per ADA; CBEDS enrollment 15,295 - declining by (470) ADA 90%
FY 2024-25	1.3% COLA with a 0.00% base grant proration factor; \$13,799 LCFF Entitlement per ADA; CBEDS enrollment 14,823 - declining by (470) ADA 90%
FY 2025-26	2.0% COLA with a 0.00% base grant proration factor; \$13,348 LCFF Entitlement per ADA; CBEDS enrollment 14,351 - declining by (470) ADA 90%

Federal Revenue:

FY 2023-24 Reduce one-time payments and backcasted payments
FY 2024-25 Reduce one-time payments and backcasted payments
FY 2025-26 Reduce one-time payments and backcasted payments

State Revenue:

FY 2023-24 Reduce one-time State Discretionary funding; all else remains constant
FY 2024-25 Reduce one-time State Discretionary funding; all else remains constant
FY 2025-26 Reduce one-time State Discretionary funding; all else remains constant

Local Revenue:

FY 2023-24 8.22% COLA with a 0% base grant proration factor for Special Education; removed expiring grants; all other remains constant; FY 2024-25 1.3% COLA for Special Education; removed expiring grants; all other remains constant; FY 2025-26 2.0% COLA for Special Education; removed expiring grants; all other remains constant

Expenditures

3% Contribution in ongoing Routine Restricted Maintenance Account (RRMA) Expense increased annually as follows:

Next Step in column are costs incorporating retiree and turnover savings

State retirement increase:

CALSTRS: 0% in 2023-24; 0.0% in 2024-25; 0.0% in 2025-26

CALPERS: 1.31% in 2023-24; 1.02% in 2024-25; 0.6% in 2025-26

10% change in medical premiums

\$625k increase for utilities

\$250K increase for property and liability insurance

Expenses reduced for one time costs from prior year Align staffing with declining enrollment (15 FTE per year) Maintain on-going spending reductions On going Reduction to Workers Compensation premium of \$180,000.

New Grants 2023-2024

Resource 6770000 - Arts, Music in Schools Grant

Grants Ending September 30, 2023

Resource 3212000 - Elementary & Secondary Schools Emergency Relief (ESSER II)

Resource 3216000 - Elementary & Secondary Schools Emergency Relief (ESSER II)

Resource 3217000 - Governor's Emergency Education Relief (GEER II)

Grants Ending September 30, 2024

Resources 3213000 - Elementary & Secondary Schools Emergency Relief (ESSER III)

Resource 3214000 - Elementary & Secondary Schools Emergency Relief (ESSER III - Learning Loss)

Resource 3218000 - ESEA: ESSA School Improvement (CSI) Funding for LEAs

Resource 3219000 - ESSER III State Reserve Learning Loss

Resource 5810444 - DoDEA (MCASP)


Resource 7422000 - AB 86: In-Person Instruction

Resource 7425000 - AB 86 Expanded Learning Opportunity

Resource 7426000 - AB 86: Expanded Learning Opportunity Para-Professionals

OCEANSIDE UNIFIED

2023-24 CASHFLOW

UPDATE DATE			ACTUALS TO MONTH OF:			LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature														
11/14/2023			OCTOBER			73569	06400	A. Davis																
									JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	ADOPTED BUDGET 2023-24		
										BEGINNING BALANCE:	\$ 120,991,062	\$ 112,969,508	\$ 95,855,676	\$ 99,407,113	\$ 94,393,896	\$ 85,838,214	\$ 116,378,779	\$ 116,850,407	\$ 110,738,622	\$ 107,879,813	\$ 118,628,281	\$ 112,646,791	July - June 30th	
LCFF SOURCES																								
1.1	S	8011		LCFF	\$ 5,489,634	\$ 5,489,634	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 9,881,342	\$ 11,232,982	\$ 111,144,328	\$ 111,144,328							
1.2	S	8021-8046		Property Taxes	\$ 659,941	\$ 1,315,527	\$ 547,927	\$ 1,049,744	\$ 3,285,377	\$ 26,955,212	\$ 12,822,211	\$ 2,100,624	\$ 2,100,624	\$ 21,611,224	\$ 9,662,872	\$ 1,913,692	\$ 84,024,975	\$ 84,024,975						
1.3	S	8012		EPA	\$ -	\$ -	\$ 10,133,717	\$ -	\$ -	\$ 10,133,717	\$ -	\$ -	\$ 10,133,717	\$ -	\$ -	\$ 511,236	\$ 30,912,387	\$ 30,912,387						
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,289,373	\$ -	\$ -	\$ -	\$ 3,289,373	\$ 6,578,746	\$ 6,578,746						
1.5	S	8096		Charter In Lieu Taxes	\$ 1,726,562	\$ (3,030,874)	\$ -	\$ (2,240,481)	\$ (1,065,678)	\$ (1,065,678)	\$ (1,065,678)	\$ (1,065,678)	\$ (932,468)	\$ (932,468)	\$ (932,468)	\$ (2,716,062)	\$ (13,320,969)	\$ (13,320,969)						
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ 3,456	\$ -	\$ 289,743	\$ -	\$ -	\$ -	\$ 289,743	\$ -	\$ -	\$ 576,029	\$ 1,158,970	\$ 1,158,970						
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ 705,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (705,742)	\$ -	\$ -						
8000-8099					TOTAL LCFF SOURCES				\$ 7,876,137	\$ 3,774,287	\$ 21,272,184	\$ 8,690,605	\$ 12,390,784	\$ 45,904,593	\$ 24,927,249	\$ 10,916,289	\$ 21,472,958	\$ 30,560,098	\$ 18,611,746	\$ 14,101,508	\$ 220,498,437	\$ 220,498,437		
FEDERAL REVENUE																								
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ 549,233	\$ -	\$ 619,068	\$ -	\$ 2,401,109	\$ 1,251,875	\$ 495,925	\$ 642,344	\$ 556,443	\$ 6,515,997	\$ 6,300,000						
2.2	S	8181&8182		Special Education	\$ 151,036	\$ -	\$ (1,049,147)	\$ 1,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (896,978)	\$ 3,671,908						
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ 149,160	\$ -	\$ -	\$ -	\$ 200,848	\$ -	\$ -	\$ -	\$ -	\$ 200,848	\$ -	\$ -	\$ 200,848	\$ 751,704	\$ 803,392					
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ 315,136	\$ -	\$ 8,112	\$ -	\$ -	\$ 804,765	\$ -	\$ -	\$ 804,765	\$ -	\$ -	\$ 804,765	\$ 2,737,542	\$ 3,219,058						
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ (3,251)	\$ 68,450	\$ -	\$ 5,512	\$ -	\$ 132,485	\$ -	\$ -	\$ 132,485	\$ -	\$ -	\$ 132,485	\$ 468,167	\$ 529,941						
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ (26,458)	\$ 27,746	\$ -	\$ 63,361	\$ -	\$ -	\$ 63,361	\$ -	\$ -	\$ 63,361	\$ 191,371	\$ 253,444						
2.7	A	Multiple		Other Federal	\$ (2,476,424)	\$ -	\$ 743,591	\$ 217,464	\$ 689,041	\$ 648,436	\$ 1,051,025	\$ 1,110	\$ 452,184	\$ 1,146,284	\$ 664,730	\$ 351,831	\$ 3,489,274	\$ 7,532,543						
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ 11,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,140	\$ -						
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ 2,665,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,665,603	\$ -						
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ (642,294)	\$ -	\$ 777,619	\$ 1,667,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,802,470	\$ -						
8100-8299					TOTAL FEDERAL REVENUE				\$ 170,104	\$ 68,450	\$ 453,717	\$ 2,468,233	\$ 889,889	\$ 2,268,115	\$ 1,051,025	\$ 2,402,219	\$ 2,905,518	\$ 1,642,210	\$ 1,307,074	\$ 2,109,733	\$ 17,736,288	\$ 22,310,286		
OTHER STATE REVENUE																								
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 697,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,092	\$ 697,092						
3.4	S	8560		Lottery	\$ -	\$ -	\$ (944,671)	\$ 1,203,949	\$ -	\$ -	\$ 961,923	\$ -	\$ -	\$ 961,923	\$ -	\$ 961,923	\$ 3,145,047	\$ 3,847,693						
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 468,638	\$ 468,638	\$ 843,548	\$ 843,548	\$ 843,548	\$ 843,548	\$ 843,548	\$ 843,548	\$ 843,548	\$ 843,548	\$ (8,529,208)	\$ -	\$ -							
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 45,935	\$ 45,935	\$ 82,684	\$ 82,684	\$ 82,684	\$ 82,684	\$ 82,684	\$ 82,684	\$ 82,684	\$ 82,684	\$ (836,026)	\$ -	\$ -							
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
3.8	A	Multiple		Other State	\$ (1,035,507)	\$ 96,277	\$ 1,575,271	\$ 7,810,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,446,984)	\$ -	\$ -						
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,395,786						
8300-8599					TOTAL OTHER STATE REVENUE				\$ (520,934)	\$ 610,850	\$ 1,556,832	\$ 9,941,124	\$ 1,623,324	\$ 926,232	\$ 1,888,155	\$ 926,232	\$ 926,232	\$ 1,888,155	\$ 926,232	\$ (16,850,294)	\$ 3,842,139	\$ 35,940,571		
OTHER LOCAL REVENUE																								
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 521,864	\$ 585,103	\$ 1,141,782	\$ 1,065,197	\$ 1,141,782	\$ 1,141,782	\$ 1,141,782	\$ 1,141,782	\$ 1,141,782	\$ 1,141,782	\$ (261,739)	\$ 11,044,681	\$ 11,044,681							
4.2	A	Multiple		Other Local	\$ (304,982)	\$ 381,122	\$ 235,290	\$ 1,465,650	\$ 273,210	\$ 664,194	\$ 398,079	\$ 143,655	\$ 185,220	\$ 870,479	\$ 107,755	\$ 1,221,625	\$ 5,641,297	\$ 5,641,297						
8600-8799					TOTAL OTHER LOCAL REVENUE				\$ 216,882	\$ 966,225	\$ 1,377,072	\$ 2,530,847	\$ 1,414,992	\$ 1,805,976	\$ 1,539,861	\$ 1,285,437	\$ 1,327,002	\$ 2,012,261	\$ 1,249,537	\$ 959,886	\$ 16,685,978	\$ 16,685,978		
OTHER FINANCING SOURCES																								
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
8900-8998					TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8000-8998					TOTAL REVENUE				\$ 7,742,189	\$ 5,419,812	\$ 24,659,804	\$ 23,630,809	\$ 16,318,989	\$ 50,904,916	\$ 29,406,290	\$ 15,530,177	\$ 26,631,710	\$ 36,102,724	\$ 22,094,589	\$ 320,832	\$ 258,762,842	\$ 295,435,272		
SALARIES & BENEFITS																								
6.1	A	1000-1999		Certificated	\$ 958,478	\$ 9,010,650	\$ 8,973,493	\$ 9,061,470	\$ 9,446,841	\$ 8,838,981	\$ 9,906,645	\$ 8,979,607	\$ 9,546,218	\$ 9,329,857	\$ 9,201,730	\$ 9,291,562	\$ 102,545,532	\$ 102,756,650						
6.2	A	2000-2999		Classified	\$ 1,874,203	\$ 3,296,113	\$ 3,079,535	\$ 3,085,042	\$ 3,610,283	\$ 3,077,816	\$ 3,244,138	\$ 3,089,746	\$ 3,123,771	\$ 3,944,410	\$ 3,504,071	\$ 3,370,480	\$ 38,299,607	\$ 38,573,110						
6.3	A	3000-3999		Benefits	\$ 871,206	\$ 6,279,366	\$ 11,146,883	\$ 5,785,737	\$ 6,801,221	\$ 2,985,912	\$ 9,592,071	\$ 5,088,522	\$ 7,837,954	\$ 6,707,556	\$ 7,433,730	\$ 6,699,937	\$ 77,230,094	\$ 76,073,474						
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,982,359	\$ 9,982,359	\$ 9,982,359						
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
1000-3999					TOTAL SALARIES & BENEFITS				\$ 3,703,887	\$ 18,586,128	\$ 23,199,910	\$ 17,932,248	\$ 19,858,346	\$ 14,902,709	\$ 22,742,854	\$ 17,157,875	\$ 20,507,943	\$ 19,981,822	\$ 20,139,532	\$ 29,344,338	\$ 228,057,592	\$ 227,385,593		
OTHER EXPENDITURES																								
7.1	A	4000-4999		Supplies	\$ 64,450	\$ 1,401,289	\$ 598,041	\$ 1,696,378	\$ 805,648	\$ 1,047,746	\$ 1,353,559	\$ 417,710	\$ 947,938	\$ 792,968	\$ 978,329	\$ 826,411	\$ 10,930,467	\$ 13,437,847						
7.2	A	5500-5599		Utilities	\$ 132,688	\$ 528,460	\$ 690,225	\$ 770,481	\$ 613,996	\$ 476,969	\$ 491,706	\$ 455,615	\$ 741,686	\$ 515,100	\$ 462,717	\$ 426,627	\$ 6,306,268	\$ 7,001,000						
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 2,973,849	\$ 3,612,372	\$ 1,686,487	\$ 2,736,749	\$ 3,460,024	\$ 3,752,387	\$ 3,852,348	\$ 3,376,357	\$ 7,291,793	\$ 3,556,482	\$ 6,035,828	\$ 6,090,340	\$ 48,425,016	\$ 58,156,253						
7.4	A	6000-6999		Capital	\$ 7,557	\$ 1,088,414	\$ 248,324	\$ 756,977	\$ 154,526	\$ 225,792	\$ 482,503	\$ 282,765	\$ 26,347	\$ 509,145	\$ 504,005	\$ 1,271,181	\$ 5,557,535	\$ 7,021,346						
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ (44,986)	\$ -	\$ 15,871	\$ 55,424	\$ (17,869)	\$ (41,252)	\$ 11,693	\$ (48,360)	\$ (25,186)	\$ (1,262)	\$ (44,332)	\$ (38,519)	\$ (178,778)	\$ (230,148)						

OCEANSIDE UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
11/14/2023	OCTOBER	73569	06400	A. Davis

District's authorizing signature


				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ADOPTED BUDGET 2023-24	
CHARTER				BEGINNING BALANCE:	\$ 120,991,062	\$ 112,969,508	\$ 95,855,676	\$ 99,407,113	\$ 94,393,896	\$ 85,838,214	\$ 116,378,779	\$ 116,850,407	\$ 110,738,622	\$ 107,879,813	\$ 118,628,281			\$ 112,646,791
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -									\$ -	\$ -	
4000-7998				TOTAL OTHER EXPENDITURES	\$ 3,133,557	\$ 6,630,535	\$ 3,238,948	\$ 6,016,010	\$ 5,016,325	\$ 5,461,641	\$ 6,191,808	\$ 4,484,087	\$ 8,982,577	\$ 5,372,434	\$ 7,936,547	\$ 8,576,040	\$ 71,040,509	\$ 86,426,932
1000-7998				TOTAL EXPENDITURES	\$ 6,837,444	\$ 25,216,663	\$ 26,438,858	\$ 23,948,258	\$ 24,874,671	\$ 20,364,350	\$ 28,934,662	\$ 21,641,962	\$ 29,490,519	\$ 25,354,256	\$ 28,076,079	\$ 37,920,378	\$ 299,098,101	\$ 313,812,525

OCEANSIDE UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
11/14/2023	OCTOBER	73569	06400	A. Davis

District's authorizing signature _____

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	ADOPTED BUDGET 2023-24
 BEGINNING BALANCE:	\$ 120,991,062	\$ 112,969,508	\$ 95,855,676	\$ 99,407,113	\$ 94,393,896	\$ 85,838,214	\$ 116,378,779	\$ 116,850,407	\$ 110,738,622	\$ 107,879,813	\$ 118,628,281	\$ 112,646,791		

ASSETS					Beginning Bal										Ending Balance									
8.1	NP	9111-9199		Other Cash Equivalents	\$ 3,106,855	\$ -	\$ (74,676)	\$ 74,676	\$ (108,255)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,998,600
8.2	NP	9200-9299		Receivables	\$ (13,148,862)	\$ 8,866,298	\$ -	\$ 4,393,707	\$ (551,041)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (439,899)
8.3	NP	9300-9319		Temporary Loans / Due From	\$ (133,561)	\$ 13,951	\$ 89,078	\$ (13,951)	\$ 44,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
8.4	NP	9320-9499		Other Assets	\$ (210,162)	\$ (6,107)	\$ (33,449)	\$ 103,860	\$ 41,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104,137)
9111-9499 TOTAL ASSETS (excluding cash 9110)					\$ (10,385,730)	\$ 8,874,142	\$ (19,047)	\$ 4,558,291	\$ (573,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,454,565

CURRENT LIABILITIES					Beginning Bal										Ending Balance									
9.1	NP	9500-9599		Payables	\$ 23,753,068	\$ (15,143,045)	\$ (1,608,602)	\$ 983,044	\$ (3,199,415)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,785,049
9.2	NP	9650-9659		Unearned Revenue	\$ 5,485,392	\$ (4,379,861)	\$ (68,450)	\$ (956,547)	\$ (80,533)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
9500-9659 TOTAL CURRENT LIABILITIES					\$ 29,238,460	\$ (19,522,906)	\$ (1,677,053)	\$ 26,497	\$ (3,279,949)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,785,049

OTHER ACTIVITY					Beginning Bal										Ending Balance									
10.1	NP	9793		Audit Adjustments	\$ 1,495,758	\$ (1,495,758)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795		Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999		Expense Suspense	\$ (584,159)	\$ 2,703	\$ 541,985	\$ (35,939)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,410)
10.4	NP	8999		Revenue Suspense	\$ 329,321	\$ 1,233,289	\$ (231,549)	\$ (1,331,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910		Payroll Suspense	\$ 3,753,386	\$ 2,405,967	\$ 433,240	\$ 522,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,114,831
10.6	NP	Multiple		Treasury Reconciling Items	\$ (786,003)	\$ 783,975	\$ 2,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
9111-9499 TOTAL OTHER ACTIVITY					\$ 2,712,544	\$ 4,425,935	\$ 745,703	\$ (844,762)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,039,420

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 112,922,692	\$ 94,865,596	\$ 98,370,218	\$ 93,354,966	\$ 84,801,318	\$ 115,341,883	\$ 115,813,511	\$ 109,701,727	\$ 106,842,918	\$ 117,591,385	\$ 111,609,895	\$ 74,010,349	\$ 93,897,941
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BORROWING ACTIVITY					Beginning Bal										Ending Balance									
11.1	M	9640		TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660		TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800		TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640		TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619		Temporary Loans / Due To	\$ 1,036,896	\$ (990,080)	\$ (46,816)	\$ -	\$ 2,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649		Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY					\$ 1,036,896	\$ (990,080)	\$ (46,816)	\$ -	\$ 2,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ 19,889,626														\$ 19,889,626
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ENDING CASH BALANCE	9110	\$ 112,969,508	\$ 95,855,676	\$ 99,407,113	\$ 94,393,896	\$ 85,838,214	\$ 116,378,779	\$ 116,850,407	\$ 110,738,622	\$ 107,879,813	\$ 118,628,281	\$ 112,646,791	\$ 75,045,211	\$ 75,045,211
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