



BOARD OF EDUCATION
REGULAR MEETING
2309 TULARE STREET
BOARD ROOM, SECOND FLOOR
FRESNO, CA 93721-2287
board.fresnounified.org

AGENDA
WEDNESDAY, DECEMBER 06, 2023
***4:30 P.M. (CLOSED SESSION) *6:30 P.M. (OPEN SESSION)**

*DESIGNATED TIMES FOR CONFERENCE/DISCUSSION ITEMS ARE ESTIMATES.

Please note: Parking will be available for Board meetings after 5:00 p.m. at the N Street Parking Pavilion, located on the southeast corner of Tulare and “N” streets – entrance on “N” street. Board meeting attendees without key cards should report to the parking booth attendant. Please do NOT take a ticket. Also, the City of Fresno will not enforce the street meters in this area after 6:00 p.m., Monday through Friday.

For the safety of all who attend Fresno Unified Board Meetings, everyone entering the Board of Education Room is subject to metal detector scanning. Board Policy 5145.12 allows for the use of metal detectors. The following items are prohibited: alcohol, illegal drugs, knives, or firearms.

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board President or Board Office at 457-3727. Notification at least 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids, or services.

Any member of the public who wishes to address the Board shall submit a speaker card specifying the item(s) they wish to address. The card must be submitted before or during the Board’s consideration of the item.

In accordance with Board Bylaw 9322, students and parents/guardians may request that directory information or personal information (as defined in Education Code 49061 and/or 49073.2) be excluded from the minutes by making a request in writing to the Superintendent or Board Clerk.

Public materials are available for public inspection at our website at: board.fresnounified.org

TRANSLATION SERVICES: Available in Spanish and Hmong in the meeting room upon request.

***4:30 P.M.**

OPPORTUNITY for Public Comment on Closed Session Agenda Items.

RECESS for Closed Session to discuss the following:

1. Student Expulsions Pursuant to Education Code Section 35146.
2. Conference with Labor Negotiator (Government Code Section 54957.6); Fresno Unified School District Negotiator(s): David Chavez and Paul Idsvoog; Employee Organizations(s): FTA, CSEA, Chapter 125, CSEA, Chapter 143, SEIU, Local 521, FASTA/SEIU, Local 521/CTW, CLC, Fresno Unified Building & Construction Trades/FTA; International Association of Machinists and Aerospace Workers (IAMAW), Unrepresented Employees: All Management, Confidential, and Supervisory Employees.
3. Conference with Labor Negotiator – Government Code section 54957.6
 - a. Agency Designated Representative: Superintendent; Unrepresented Employees: Deputy Superintendent/Chief Human Resources Labor Relations
4. Public Employee Discipline, Dismissal, Release, Reassignment, Resignation (Government Code Section 54957).
5. Public Employment/Appointment (Government Code Section 54957).
 - a. Director
 - b. Principal
6. Conference with Legal Counsel – Anticipated, Pending, Threatened Litigation (Government Code Section 54956.9(d)(2)).
 - a. Jose Rodriguez v. Fresno Unified Workers' Compensation Fresno Unified Case No. WC20-0806-5041
 - b. Receipt of a Claim Pursuant to the Government Claims Act
 - i. Claim GL23-0513-10271
 - ii. Claim GL23-0814-10204
 - iii. Claim GL23-0831-10190
 - c. Potential Case (One)

***6:30 P.M., RECONVENE** and report action taken during Closed Session, if any.

PLEDGE OF ALLEGIANCE

Trustee Claudia Cazares will lead the flag salute.

HEAR Reports from Student Board Representatives

An opportunity is provided to hear comments/reports from Student Board Representatives. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

HEAR Report from Superintendent

BOARD/SUPERINTENDENT COMMUNICATION

OPPORTUNITY for Public Comment on Consent Agenda Items

ALL CONSENT AGENDA items are considered routine by the Board of Education and will be acted upon by one motion. There will be no separate discussion of items unless a Board member requests, in which event, the item(s) will be considered following approval of the Consent Agenda.

A. CONSENT AGENDA

A-1, APPROVE Personnel List

Included in the Board binders is the Personnel List, Appendix A, as submitted. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

A-2, ADOPT Findings of Fact and Recommendations of District Administrative Board

The Board of Education received and considered the Findings of Fact and Recommendations of District Administrative Panels resulting from hearings on expulsion and readmittance cases conducted during the period since the regular Board Meeting on November 01, 2023. The Superintendent recommends adoption. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-3, APPROVE Meeting Minutes

Included in the Board binders are draft minutes for the November 01, 2023, Board of Education regular meeting and the November 15, 2023, Board of Education workshop. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district. Contact person: Superintendent, Robert G. Nelson, Ed.D., telephone 457-3884.

A-4, ADOPT Resolution 24-25, for Continued Funding from The California Department of Education

Included in the Board binders is Resolution 24-25, for Continued Funding from the California Department of Education. Resolution 24-25 certifies the Board's approval to submit the Continued Funding Application to the California Department of Education. The resolution also authorizes the designated representatives to sign the Continued Funding Application and all related contract documents for the 2024/25 school year.

The submission of the Continued Funding Application is an annual requirement to renew the contracts that fund both the part-day and full-day California State Preschool and the California Prekindergarten and Family Literacy Support Programs. The Superintendent recommends adoption. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-5, ADOPT Resolution 24-26, Support of Diverse and Inclusive Libraries in Fresno Unified School District

Included in the Board binders is Resolution 24-26, affirming support for diverse and inclusive libraries in Fresno Unified School District schools. Access to a wide array of reading materials in our school libraries allows students to see reflections of their own identities, learn about the experiences of others, explore their interests, and develop essential information literacy skills. The Superintendent recommends adoption. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-6, APPROVE Employment Agreement for David Chavez, Chief Human Resources/Labor Relations

Included in the Board binders is an Oral Report on the Chief Human Resources/Labor Relations' salary and benefits for the Superintendent to present in open session as required by Government Code section 54953(c)(3). The Superintendent recommends approval. Fiscal impact: Noted in the terms of the employment agreement for the Chief Human Resources/Labor Relations. Contact person: Superintendent, Robert G. Nelson, Ed.D., telephone 457-3884.

A-7, APPROVE Amendment No. 1 to Employment Agreement for Mao M. Her, Deputy Superintendent

Included in the Board binders is an Oral Report on the Deputy Superintendent's salary and benefits for the Superintendent to present in open session as required by Government Code section 54953(c)(3). The Superintendent recommends approval. Fiscal impact: Noted in the terms of Amendment No. 1 of the employment agreement for the Deputy Superintendent. Contact person: Superintendent, Robert G. Nelson, Ed.D., telephone 457-3884.

A-8, APPROVE Position and Adopt Job Description of Senior Interpreter–Translator, Bilingual, and the Classified Hourly Salary Schedule with Senior Interpreter – Translator, Bilingual

Included in the Board binders are the job description of Senior Interpreter – Translator, Bilingual and the Classified Hourly Salary Schedule with Senior Interpreter – Translator, Bilingual placement on G-55. This position is responsible for providing bilingual interpretation, i.e., English/Spanish and/or English/Hmong interpretation, services for parents, students, and staff; translation of technical, educational, legal, and general materials between two languages, i.e., English/Spanish and/or English/Hmong; and providing related work as required.

This position is designated Classified, non-exempt, and placed G-55 of the Classified Hourly Salary Schedule. The Superintendent recommends approval and adoption. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

A-9, APPROVE Revised Job Descriptions for California School Employees Association, Chapter 125 White Collar

Included in the Board binders are the Revised Job Descriptions for California School Employees Association, Chapter 125 White Collar. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

A-10, APPROVE Variable Term Waiver for Bilingual Cross-Cultural, Language and Development Authorization

Included for Board consideration and approval is a Variable Term Waiver request for Bilingual Cross-Cultural, Language and Development Authorization for the 2023/24 school year. The Education Code 44225(m) allows the commission to grant waivers to fill in an area that is deemed hard-to-fill. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

A-11, APPROVE Variable Term Waivers for Career Technical Education Credential Holders

Included for Board consideration and approval are Variable Term Waivers for Career Technical Education teachers, who need the English Learner Authorization until their credential is cleared. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

A-12, APPROVE Agreement with Adventure Education Solutions

Included in the Board binder is an agreement for Extended Learning Winter Camp Enrichment services. Adventures Education Solutions (AES) is a Board approved Request for Qualifications (RFQ) 22-09 vendor. Approved RFQ 22-09 vendors are prequalified to provide extended learning services, focused on applied skiing, and snowboarding through real-world and student-centered experiences enrichment outside of the regular school day. Winter Camp Program will be vendor-led for four days during Winter Break. Adventure Education Solutions proposes to provide administrative and logistical support for the Fresno Unified School District Winter Camp ski/snowboard camps at China Peak Resort to promote access up to 150 students in grades nine through twelve. The dates of camp are December 18, 2023, December 21, 2023, January 04, 2024, and January 05, 2024. This is a full-day camp from 5:30 a.m. to 4:00 p.m. each day. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$194,210 are available in the Expanded Learning Opportunity Program Budget. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-13, APPROVE Agreement with Barobo, Inc.

Included in the Board binders is an agreement with Barobo, Inc. This request is to approve Barobo, Inc. curriculum, hardware, and software as part of the University of California, Davis Center for Integrated Computing and STEM Education (C-STEM) program for the African American Academic Acceleration (A4) Math Camp summer program in 2023/24. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$98,960 are available in the 2023/24 African American Academic Acceleration General and Expanded Learning Opportunities Program Budgets. Contact person: Carlos Castillo, telephone 457-3957.

A-14, APPROVE Agreement with Leadership Legacy Consulting LLC

Included in the Board binders is an agreement with Leadership Legacy Consulting LLC. The purpose of Leadership Legacy Consulting's Executive Equity Leadership series is to build the capacity of executive level leaders both individually and collectively to lead with equity at the forefront of decision making for systemic change. Content is centered around mindset work while creating a parallel between adaptive and technical work in the school system to interrupt racist practices, systemically address identity oppression and close equity gaps. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$100,750 are available in the Deputy Superintendent's Budget. Contact person: Deputy Superintendent Misty Her, telephone 457-3633.

A-15, APPROVE Agreement with SMALLIFY

Included in the Board binders is an agreement with SMALLIFY to partner with the office of African American Academic Acceleration and the Student Voice Initiative to develop and expand on the "Belonging" Professional Learning series. SMALLIFY will work with the A4 student voice group to create design thinking labs that will help generate ideas from the students that will allow them to actively advocate for themselves. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$50,000 are available in the African American Academic Acceleration Budget. Contact person: Carlos Castillo, telephone 457-3957.

A-16, APPROVE Agreement with the University of California, Davis Center for Integrated Computing and STEM Education Professional Learning and Support

Included in the Board binders is an agreement with the University of California, Davis Center for Integrated Computing and STEM Education (C-STEM) professional learning and support for African American Academic Acceleration (A4) Math Camp summer instructional staff in 2023/24. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$23,600 are available in the 2023/24 African American Academic Acceleration General and Expanded Learning Opportunities Program Budgets. Contact person: Carlos Castillo, telephone 457-3957.

A-17, APPROVE Agreement with VMA Communications

Included in the Board binders is an agreement with VMA Communications to provide a complete and thorough review of the Fresno Unified 300-page Literacy Plan. Copy-editing services are critical for this document. These services will enhance the quality and readability of the Literacy Plan. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$16,500 are available in the Learning Recovery Emergency Block Grant Budget. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-18, APPROVE Agreement with Vision Service Plan

Included in the Board binders is an agreement with Vision Service Plan (VSP) to provide vision care services on behalf of the district-eligible active employees, retirees, and their respective dependents from January 01, 2024, through December 31, 2027. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$2.1 million are available in the Health Internal Service Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-19, APPROVE Agreement with WestEd

Included in the Board binders is an agreement with WestEd for Teaching Pyramid professional development services. The Teaching Pyramid approach incorporates early childhood Positive Behavior Support to promote healthy social-emotional development, support children's appropriate behavior, prevent behavior that is challenging, and address behavior issues. WestEd will provide comprehensive professional development on the Teaching Pyramid. The training will consist of a Training for Trainers Institute for the Early Learning leadership team and instructional coaches. By participating in the Training of Trainers Institute participants will gain knowledge about California Teaching Pyramid concepts and practices training on the module topics. This will build the internal trainers who will deliver the Teaching Pyramid training to teachers and paraprofessionals. Department administrators will participate in Leadership Development to examine policies and procedures, guide the training and technical assistance, and develop a sustainability plan. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$120,295 are available in the Professional Development Funds of the California Department of Education Inclusive Early Education Expansion Program Grant. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-20, APPROVE Addendum to Agreement with Pride Staff, Inc.

Included in the Board binders is an addendum to the agreement with Pride Staff, Inc. to utilize as a supplier of temporary fiscal support staffing. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$63,426 are available in the Fiscal Services Budget. Contact person: Patrick Jensen, telephone 457-6226.

A-21, APPROVE Amendment to the Agreement with Delta Dental of California

Included in the Board binders is an amendment to the agreement with Delta Dental of California. Enhanced services are now being provided to cover all orthodontia services. Delta Dental of California currently provides dental care services for the district's eligible active employees, retirees, and their respective dependents. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$11,004,000 are available in the Health Internal Service Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-22, APPROVE Amendment to Agreement with Archer & Hound, LLC

Included in the Board binders is an amendment to the agreement with Archer & Hound, LLC. Joint Health Management Board's (JHMB) communication firm to assist with the JHMB website design. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$236,250 are available in the Health Internal Service Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-23, APPROVE Agreement Renewal with Kaiser Permanente

Included in the Board binders is an agreement renewal with Kaiser Permanente to provide medical services for benefit-eligible employees and retirees. Kaiser is one of two medical networks under which district employees and retirees access medical care. The district has offered medical benefits coverage through Kaiser Permanente since April 01, 2012. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$22 million are available in the Internal Service Health Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-24, APPROVE Agreement Renewal with Marsh & McLennan Agency LLC

Included in the Board binders is an agreement renewal with Marsh & McLennan Agency to provide health plan consulting services to the Joint Health Management Board (JHMB). The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$450,000 are available in the Health Internal Service Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-25, APPROVE Agreement Renewal with United Healthcare

Included in the Board binders is an agreement renewal with United Healthcare to provide fully insured HMO dental services on behalf of benefit-eligible employees and retirees. The district has offered dental benefit coverage through United Healthcare since March 2007, when United Healthcare acquired Pacific Union Dental. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$656,612 are available in the Internal Service Health Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-26, APPROVE Update to Legal Services Firms for 2023/24

Included in the Board binders is an update to the 2023/24 list of legal firms recommended for approval to provide legal services to Fresno Unified School District during the 2023/24 fiscal year. The list includes the firm's name, location, and the 2023/24 attorney hourly rate(s). The Superintendent recommends approval. Fiscal impact: Sufficient funds are available in the 2023/24 budget in the Unrestricted General Fund, Workers' Compensation Fund, and Liability Fund. Contact person: Patrick Jensen, telephone 457-6226.

A-27, APPROVE Award of Bid 24-13, Dishwasher Installation at Various Sites Phase I

Included in the Board binders is information on Bid 24-13, Dishwasher Installation at Various Sites Phase I. The project will install new kitchen dishwashers at Ahwahnee, Computech, Scandinavian, and Tehipite Middle Schools, and Duncan and Edison High Schools. The existing units are more than 25 years old and require replacement due to age, condition, repair history and difficulty in locating replacement parts. Staff recommends award to the lowest responsive, responsible bidder: Viking Enterprises (Fresno, California) \$142,200. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$142,200 are available in the Cafeteria Fund. Contact person: Paul Idsvoog, telephone 457-3134.

A-28, APPROVE Award of Bid 24-24, Wawona Middle School Heating, Ventilation, Air Conditioning and Energy Management System Replacement

Included in the Board binders is information on Bid 24-24, Wawona Middle School Heating, Ventilation, Air Conditioning and Energy Management System Replacement. The project will improve classroom ventilation and heating/air conditioning by replacing unit ventilators, heat pumps, roof top units, energy management system, and central plant equipment. The existing systems are over 25 years old and require replacement due to age, condition, repair history, and difficulty in locating replacement parts. Staff recommends award to the lowest responsive, responsible bidder: Strategic Mechanical, Inc. (Fresno, California) \$ 2,287,319. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$2,287,319 are available in the Elementary and Secondary School Emergency Relief III Federal Fund. Contact person: Paul Idsvoog, telephone 457-3134.

A-29, APPROVE Award of Bid 24-27, Heating, Ventilation and Air Conditioning Air Filters

Included in the Board binders is information on Bid 24-27, Heating, Ventilation and Air Conditioning Air Filters. This bid is to establish a fixed unit price for standard size, poly link, and custom size heating, ventilating and air conditioning air filters, used districtwide.

Staff recommends award to the lowest responsive, responsible bidders: Section A: Total Filtration Services, Inc. (Troy, MI) est. amount \$108,390; Section B: Florence Filter Corporation (Compton, CA) est. amount \$39,706; Section C: Florence Filter Corporation (Compton, CA) est. amount \$75,889. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$223,985 (the estimated annual usage) are available in the Maintenance Department Budget. Funding will be determined on a project-by-project basis. Contact person: Paul Idsvoog, telephone 457-3134.

A-30, APPROVE Award of Request for Proposals 24-20, Human Resources Professional Learning Platform

Included for Board consideration and approval is Request for Proposals (RFP) 24-20, Human Resources Professional Learning Platform, to provide an online learning platform that provides current content and coursework to develop skills and allow growth in areas such as but not limited to, clerical training, leadership, conflict resolution, and general office courses such as excel and professional writing, and more advanced content such as SQL, graphic design, or web design. The term is a three-year period with the option to renew for two additional one-year periods beginning December 07, 2023. Approval of the following vendor is recommended: Udemy, Inc. (San Francisco, California) estimated annual amount of \$98,200. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the estimated amount of \$98,200 are available in the Elementary and Secondary School Emergency Relief III Fund. Contact person: David Chavez, telephone 457-3548.

A-31, DENY Claim GL23-0513-10271

Included in the Board binders is a Claim for Damages by a minor, case GL23-0513-10271. The Superintendent recommends the Claim be denied, and the matter referred to the district's Risk Management for further handling. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

A-32, DENY Claim GL23-0814-10204

Included in the Board binders is a Claim for Damages by a minor, case GL23-0814-10204. The Superintendent recommends the Claim be denied, and the matter referred to the district's Risk Management for further handling. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

A-33, DENY Claim GL23-0831-10190

Included in the Board binders is a Claim for Damages by a minor, case GL23-0831-10190. The Superintendent recommends the Claim be denied, and the matter referred to the district's Risk Management for further handling. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

A-34, RATIFY Agreement with The College Board for Advanced Placement Exams

Included in the Board binders is an agreement with The College Board for Advanced Placement (AP) exams. In Spring 2024, The College Board will furnish the AP exams. In connection with The College Board's administration of the 2024 AP Exams, The College Board will provide an on-line participation form for the e-signature to each of the district's schools, which authorizes each school to order and administer AP exams. The College Board will make AP participation and performance data available for the district's students enrolled in schools participating under this agreement. The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$378,510 are available in the Analysis, Measurement & Accountability Budget. Contact person: Deputy Superintendent Misty Her, telephone 457-3633.

A-35, RATIFY Agreement with the Fresno County Superintendent of Schools

Included in the Board binders is an agreement with Fresno County Superintendent of Schools (FCSS) to provide arts integration professional learning and coaching to elementary teachers. FCSS will also provide workshops and demonstration lessons to secondary music and theatre teachers, and a music specialist will work with secondary music teachers to create a secondary scope and sequence document. The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$81,400 are available in the Arts and Music Budget (Proposition 28 funds). Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-36, RATIFY Addendum to the Agreement with Kaleidoscope

Included in the Board binders is an addendum to the agreement with Kaleidoscope. The agreement with Kaleidoscope is increased from \$25,000 to \$27,150 to provide additional services to support the facilitation of scholarship application and awarding process for graduating seniors through the Foundation for Fresno Unified Schools. Additional funding and services will include support in scoring student applications, improved communication, and encouragement for students to complete applications via Short Message Service (SMS) text messages and to provide disbursement of awards to the student scholarship winners. The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$27,150 are available in the General Funds Budget. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-37, RATIFY Addendum to the Agreement with Supplemental Health Care, Incorporated

Included in the Board binders is the request to ratify the addendum with Supplemental Health Care, Incorporated to include an additional \$177,909 providing for an increase of Educationally Related Mental Health Services Providers (ERMHS). These additional ERMHS provided necessary support for students per their Individualized Education Program. The original contract agreement was reviewed and approved by the Board of Trustees on June 21, 2022.

This increase allowed an additional seven Educationally Related Mental Health Services Providers. The term of the addendum began February 01, 2023, and ended June 30, 2023. The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$177,909 are available in the Special Education Budget. Contact person: Natasha Baker, Ed.D., telephone 457-3731.

A-38, RATIFY Amendment to the Agreement with Directed Analytics

Included in the Board binders is an amendment to the agreement with Directed Analytics. Directed Analytics will provide the Office of African American Academic Acceleration (A4) a functional integrated dashboard intended to support the programmatic services and cross-program data tracking that the A4 office provides to African American students in grades kindergarten through twelve. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of the \$90,300 increase are available in the Office of African American Academic Acceleration Budget. Contact person: Carlos Castillo, telephone 457-3957.

A-39, RATIFY Change Orders

Included in the Board binders is information on Change Orders for projects as follows:

Bid 23-02, Edison High School Career Technical Education Building and Interim Housing

Change Order 3 (Interim Housing) presented for ratification: \$82,976

Bid 23-23, Ericson Elementary School New Multi-Purpose Building and Interim Housing

Change Order 2 (Interim Housing) presented for ratification: \$9,641

Bid 23-33, Del Mar Elementary School New Multi-Purpose Building (MPB)

Change Order 1 (Interim Housing) presented for ratification: \$136,733

Bid 23-67, Bullard Talent K-8 School Site Improvements

Change Order 1 presented for ratification: \$48,356

Bid 23-71 Sections A and C, Concrete Slabs for Outdoor Tables at Various Sites

Change Order 1 presented for ratification: \$11,208

Bid 23-71 Sections D and E, Concrete Slabs for Outdoor Tables at Various Sites

Change Order 1 presented for ratification: \$21,925

The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$229,350 is available in the Measure M Fund for Bids 23-02, 23-23, and 23-33; \$48,356 is available in the School Facilities Fund for Bid 23-67; \$33,133 is available in the General Fund for Bids 23-71 Sections A and C and 23-71 Sections D and E. Contact person: Paul Idsvoog, telephone 457-3134.

A-40, RATIFY the Filing of Notices of Completion

Included in the Board binders are Notices of Completion for projects completed according to plans and specifications as follows:

Bid 22-34, Edison High School Multipurpose Room and Classroom Improvements

Bid 23-08, Yosemite Middle School Classroom Modernization and Interim Housing

Bid 23-67, Bullard Talent K-8 School Site Improvements

Bid 23-71 Sections A and C, Concrete Slabs for Outdoor Tables at Various Sites

Bid 23-71 Sections D and E, Concrete Slabs for Outdoor Tables at Various Sites

The Superintendent recommends ratification. Fiscal impact: Retention funds are released in accordance with contract terms and California statutes. Contact person: Paul Idsvoog, telephone 457-3134.

A-41, RATIFY Purchase Orders from September 01, 2023, through September 30, 2023 – Primary Report

Included in the Board binders is information on purchase orders issued from September 01, 2023, through September 30, 2023. There are two agenda items presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a second agenda item. The Superintendent recommends ratification. Fiscal impact: Funding is noted in the support material. Contact person: Paul Idsvoog, telephone 457-3134.

A-42, RATIFY Purchase Orders from September 01, 2023, through September 30, 2023 – Supplemental Report

Included in the Board binders is information on purchase orders issued from September 01, 2023, through September 30, 2023. There are two agenda items presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a second agenda item. The Superintendent recommends ratification. Fiscal impact: Funding is noted in the support material. Contact person: Paul Idsvoog, telephone 457-3134.

**END OF CONSENT AGENDA
(ROLL CALL VOTE)**

B. CONFERENCE/DISCUSSION AGENDA

***7:45 P.M.**

B-43, DISCUSS and APPROVE the 2022/23 Audited Financial Statements Prepared by Crowe LLP

Included in the Board binders is the Annual Financial Audit Report for Fresno Unified School District as prepared by external auditors, Crowe LLP. The audit report is completed for submission to the State Department of Education. Each year the district is required to have its financial statements audited by an independent accounting firm. We are pleased to report Fresno Unified School District has received an Unmodified Opinion for the 2022/23 Audit, which is the best opinion that can be issued. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

***8:00 P.M.**

B-44, DISCUSS and APPROVE the 2023/24 First Interim Financial Report

Included in the Board binders is the 2023/24 First Interim Financial Report for Fresno Unified School District. It is required for California school districts to approve interim financial reports twice each fiscal year. Fresno Unified School District's 2023/24 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on October 31, 2023, year-to-date revenue and expenditures as required by state law. The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools. Fiscal impact: A positive certification reflects that the district's projected reserve for 2023/24 at \$125.33 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association. Contact person: Patrick Jensen, telephone 457-6226.

C. RECEIVE INFORMATION & REPORTS

C-45, RECEIVE Proposed Revisions for Board Policies

Included in the Board binders are proposed revisions for ten Board Policies (BP) and one Exhibit (E) as follows:

- BP 0410 Nondiscrimination in District Programs and Activities
- BP 0460 Local Control and Accountability Plan
- BP 1312.3 Uniform Complaint Procedures
- BP 3230 Federal Grant Funds
- BP 3250 Accounts Receivable Write Off Policy
- BP 3320 Claims and Actions Against the District
- BP 3530 Insurance Management
- BP 4113.5 Telework (NEW)
- BP 4156.3, 4256.3, 4356.3 Employee Property Reimbursement
- BP 6020 Parent Involvement
- E 9270 Conflict of Interest

These revisions meet the California School Boards Association recommendations and best practices. The items will be brought back for approval at a future Board meeting. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Ambra O'Connor, telephone 457-3838.

C-46, RECEIVE Call for Appointment of Board Member Voting Representative and Alternate Voting Representative to the Fresno County Committee on School District Organization Elections

California Education Code Section 35023 states, the governing board of each school district of every kind or class shall annually at its annual organizational meeting select one of its members as its voting representative who will represent the district in the next election of Fresno County Committee on School District Organization (FCCSDO) members. Additionally, pursuant to FCCSDO policy, the Board may also select a second governing Board member to serve as the district's alternate representative should the selected representative be unable to perform the task of voting. The selection of the voting representative must be done by nomination and vote of the Board during the annual organizational meeting. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Ambra O'Connor, telephone 457-3838.

UNSCHEDULED ORAL COMMUNICATIONS

Individuals who wish to address the Board on topics within the Board's subject matter jurisdiction, but **not** listed on this agenda may do so at this time. If you wish to address the Board on a specific item listed on the agenda, you should do so when that specific item is called. Individuals shall submit a speaker card specifying the topic they wish to address. The card must be submitted before the Board President announces unscheduled oral communications.

While time limitations are at the discretion of the Board President, generally members of the public will be limited to a maximum of three (3) minutes per speaker for a total of thirty (30) minutes of public comment as designated on this agenda. The Board recognizes that individuals may ask the Board to answer questions or respond to statements made during unscheduled oral communications and in accordance with Board Bylaw 9323, the Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law.

Members of the public with questions on school district issues may submit them in writing. The Board will automatically refer to the Superintendent any formal requests brought before them at this time. The appropriate staff member will furnish answers to questions.

D. ADJOURNMENT

**NEXT SCHEDULED REGULAR MEETING
WEDNESDAY, DECEMBER 13, 2023**

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 06, 2023,

AGENDA ITEM B-43

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Discuss and Approve the 2022/23 Audited Financial Statements Prepared by Crowe LLP

ITEM DESCRIPTION: Included in the Board binders is the Annual Financial Audit Report as prepared by external auditors, Crowe LLP. The audit report has been completed for submission to the State Department of Education. Each year the district is required to have its financial statements audited by an independent accounting firm. We are pleased to report that Fresno Unified School District has received an Unmodified Opinion for the 2022/23 Audit, which is the best opinion that can be issued.

The district's Audit Committee is scheduled to meet to review the audit report on December 05, 2023. Comments from that meeting will be reported to the Board as appropriate. A representative from Crowe LLP will present the audit report to the Board.

FINANCIAL SUMMARY: There is no fiscal impact to the district at this time.


PREPARED BY: Kim Kelstrom

DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Patrick Jensen,
Chief Financial Officer



SUPERINTENDENT APPROVAL:





Agenda Item B-43

Smart decisions. Lasting value.™

Fresno Unified School District Audit Results for the year ended June 30, 2023

December 6, 2023



Auditor's Responsibilities, Planned Scope, and Audit Timeline

- Express an opinion on the financial statements, federal and state compliance
- Risk of material misstatement
- Internal control evaluation
- Risk based audit approach



New Accounting Standards

- **There were no new accounting standard with a material impact to the District's June 30, 2023 financial statements.**

Corrected and Uncorrected Misstatements

- Corrected Misstatements:

- No corrected misstatements

- Uncorrected Misstatements:

1. Internal Service (Self-Insurance) Fund: A portion of the District's payroll is accounted for in the Internal Service Fund; therefore, a portion of the District's Net Pension Liability should also be allocated. However, the Internal Service Fund is combined with the Governmental Activities of the District; therefore, the Net Pension Liability District-wide is not understated.

Other Required Communications

- There were no difficulties encountered with management
- There were no disagreements with management
- No consultation with other accountants
- No significant or adverse events require your attention in connection with the completion of the audit

Audit Results

Type of Opinion	Results / Questioned Cost
Financial Statements	Unmodified
Federal Compliance	Unmodified
State Compliance	Unmodified

Financial Highlights

- Key Statistics:

- Total assets of the District at June 30, 2023: \$ 2.4 billion
- Total net position of the District at June 30, 2023: \$ (552.4 million)
 - Net Pension Liability at June 30, 2023: \$ (862.8 million)
 - Net OPEB Liability at June 30, 2023: \$ (644.0 million)
- Total change in net position for the District for the year ended June 30, 2023: \$ 393.8 million
- General Fund, Fund Balance at June 30, 2023: \$ 553.9 million
- In compliance with reserves recommended by the State of California
- Positive certification status with County Superintendent of Schools

Audit Findings & Recommendations

- State Compliance – One finding related to the After School Education and Safety (ASES) program. The reported attendance for two ASES program school sites did not agree for the underlying support. The total impact is an overstatement of 2 days of attendance for the District's ASES program.

Conclusion

- The District's financial statements are presented fairly in all material respects
- No corrected misstatements identified through our audit
- No audit findings related to internal controls and federal compliance
- Management and staff at the District office and school sites were prepared and responded timely to our requests
- The District's audit report will be filed with the State Controller's Office before the December 15, 2023 reporting deadline

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FRESNO UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2023

FRESNO UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

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FRESNO UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

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FRESNO UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Audit Committee and Board of Education
Fresno Unified School District
Fresno, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fresno Unified School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Fresno Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fresno Unified School District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fresno Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fresno Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fresno Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fresno Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 to 22 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Net Other Postemployment Benefits (OPEB) Liability, the Schedule of Money-Weighted Return of OPEB Plan Investments, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 75 to 81 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fresno Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023 on our consideration of Fresno Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Fresno Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fresno Unified School District's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
November 29, 2023



BOARD OF EDUCATION

Genoveva Islas, President
Susan Wittrup, Clerk
Claudia Cazares
Valerie F. Davis
Elizabeth Jonasson Rosas
Andy Levine
Keshia Thomas

SUPERINTENDENT

Robert G. Nelson, Ed.D.

December 06, 2023

Board of Trustees
Fresno Unified School District
Fresno, California 93721

Dear Trustees:

I am pleased to present the financial statements for the Fresno Unified School District (the District) for the fiscal year ended June 30, 2023, with the Independent Auditors' Reports on those financial statements and the Federal and State Compliance audits. These financial statements have been prepared in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB), and confirm that the District is fiscally sound as defined by the State Controller's Office, with a General Fund balance of \$553,873,864.

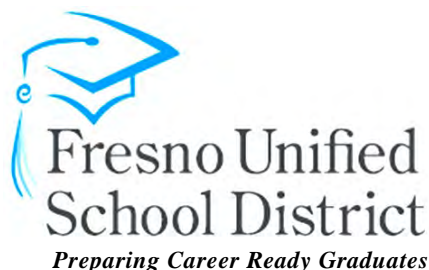
The California Education Code requires the governing board to provide for an annual audit made by certified public accountants licensed by the State Board of Accountancy. The licensed firm of Crowe LLP rendered the attached auditors' reports. I believe that the data, as presented, is accurate in all material respects, that it is a fair presentation of the financial position and the results of the District's operations, and that the audit satisfies the requirements of the Education Code.

The District has prepared its financial statements since 2001 using the financial reporting requirements as prescribed by Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB No. 34). GASB No. 34 requires that Management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The financial statements for the year ended June 30, 2023 present the District's sound financial condition and, along with the MD&A as well as the included note disclosures, provide the reader with an understanding of the District's financial affairs.

Respectfully Submitted,

Patrick Jensen
Chief Financial Officer



This section of Fresno Unified School District's annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2023. Readers are encouraged to consider the information presented in conjunction with the District's financial statements. This discussion and analysis provides a comparison between fiscal year 2022/23 and 2021/22.

ABOUT FRESNO UNIFIED SCHOOL DISTRICT

Located in the heart of the Central Valley, Fresno Unified School District serves more than 69,300 students K to 12th grade and 1,500 preschool students, with an additional 4,800 adult learners served through Fresno Adult School. Through high quality instruction, district programs, and services and resources, the District is focused on building college and career ready graduates among its 67 elementary schools, 14 middle schools, 10 high schools, 6 alternative schools, 3 special education schools, and one adult school. In addition, the district provides oversight and evaluation to 10 neighborhood charter schools.

FINANCIAL HIGHLIGHTS

- The primary governmental fund has a net position deficit in governmental activities totaling \$552.4 million at June 30, 2023.
- The total net position of the District increased by \$393.8 million during fiscal year 2022/23. This is mainly due to the sale of the General Obligation Bonds, Election of 2020, Series B, Learning Recovery Emergency Block Grant, Net Pension Liabilities offset by a decrease in the Other Post Employment Benefits (OPEB) Liability.
- Fund balance of the District's governmental funds increased by \$304.4 million resulting in an ending fund balance of \$909.4 million. This was mainly due to a reduction in the OPEB liability, proceeds from the sale of bonds, and one-time entitlements offset with increased Net Pension Liabilities.
- At the end of the 2022/23 fiscal year, the balance in the District's Unrestricted General Fund increased by \$43.8 million resulting in an ending fund balance of \$328.4 million. The changes were mainly due to an increase in pandemic recovery reserve to elongate the support in future years.
- Governmental Accounting Standards Board (GASB) Statement No. 68 recognizes the District's portion of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) pension liabilities, deferred inflows, deferred outflows, and pension expenses at June 30, 2023. The District is recognizing a net increase of \$40.6 million in the net position as a result of the changes in the net position liability related to deferred outflows and inflow of resources.
- The District's long-term obligations increased by \$120.8 million to \$2.5 billion mainly due to the following: general obligation bonds increased \$94.8 million, net OPEB liability decreased \$343.3 million, pension liabilities increased \$370.3 million, and compensated absences decreased \$1.0 million.

Management's Discussion and Analysis

June 30, 2023

- GASB Statement No. 31 requires government agencies to record the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (4.54%) as of June 30, 2023. As a result, the district recognized a decrease in the fair value adjustments to cash in county treasury which resulted in a lower ending fund balance to the impacted funds by \$50.6 million.
- GASB Statement No. 75 requires an actuarial valuation of the District's Retiree Health Benefits Plan and full recognition of the total net Other Post Employment Benefit (OPEB) liability. The total OPEB liability of \$713.8 million, as of June 30, 2023, is offset with the 2022/23 net assets in the District's Irrevocable Trust for OPEB liabilities of \$69.8 million. The net OPEB liability at the end of 2022/23 is \$644.0 million. The liability decreased by \$362.6 million mainly due to adoption of Medicare Advantage Plan for retirees enrolled in Medicare Plans A and B. In addition, the District transfers \$3.5 million into an irrevocable trust from the General and Self Insurance Funds on an annual basis.
- The District maintained a positive financial position for 2022/23 as reflected by Moody's credit rating of Aa3 issued in August 2022. In its report to potential investors, Moody's Investor Services noted "the district's growing central valley economy, relative stable enrollment trend and healthy finances, with solid reserves and considerable alternate liquidity outside of the general fund that could be used for operations. The district's finances also benefit from prudent management, with conservative budgeting practices and an adopted reserve policy, and significant supplemental and concentration grant funding received under the Local Control Funding Formula due to its high share of unduplicated students.". The rating report highlights that "the district's finances also benefit from prudent management, conservative budget practices and an adopted reserve policy".

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis presents an introduction to the District's basic financial statements. Comparison to the prior year's activity is provided in this document. The basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *Government-wide Financial Statements* are designed to provide the reader of the District's Annual Financial Report, a broad overview of the financial activities in a manner similar to a private sector business. The government-wide financial statements include the *Statement of Net Position* and the *Statement of Activities*.

- The *Statement of Net Position* presents information about the District's assets and liabilities. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. Over time, changes in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.

Management's Discussion and Analysis

June 30, 2023

- The *Statement of Activities* presents information showing how the net position of the District changed during the current fiscal year. Changes in net position are recorded in the statement of activities when the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement even though the resulting cash flow may be recorded in a future period.

The *Government-wide Financial Statements* consolidate governmental and internal service activities that are supported from taxes and intergovernmental revenues. The District's *Government-wide Financial Statements* include the following types of funds: General, Special Revenue, Capital Project, Debt Service, and Internal Service Funds.

We exclude these activities from the District's *Government-wide Financial Statements* because the District cannot use these assets to finance its operations.

Fund Financial Statements

Fund Financial Statements are designed to demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific objectives. *Fund Financial Statements* for the District include governmental funds and proprietary funds.

Governmental funds account for essentially the same information reported in the governmental activities of the *Government-wide Financial Statements*. However, unlike the *Government-wide Financial Statements*, the *Governmental Fund Financial Statements* focus on near-term financial resources and fund balances. Such information may be useful in evaluating the financing requirements in the near term.

Since the governmental funds and the governmental activities report information use the same functions, it is useful to compare the information presented. Because the focus of each report differs, reconciliation is provided on the fund financial statements to assist the reader in comparing the near-term requirements with the long-term needs.

The District maintains 12 different governmental funds. As of June 30, 2023, the major funds are the General Fund, Building Fund, and the Bond Interest and Redemption Fund. They are presented separately in the *Fund Financial Statements* with the remaining governmental funds combined into a single aggregated presentation labeled *All Non-Major Funds*. Individual fund information for the non-major funds is presented in the Supplementary Information section.

The District adopts an annual appropriated budget for each of the governmental funds. A budgetary comparison schedule for the General Fund is included in the *Fund Financial Statements* to demonstrate compliance with the adopted budget.

The District maintains one type of proprietary fund which is the Self Insurance Fund.

The *Fund Financial Statements* of the proprietary fund provide the same information as the *Government-wide Financial Statements*, only in more detail. The Internal Service Fund is used to accumulate and allocate costs internally among the governmental functions.

Individual internal service fund information is presented in the *Fund Financial Statements* as the Statement of Fund Net Position, Statement of Revenues, Expenses, and Changes in Fund Net Position, and Statement of Cash Flows – Proprietary Fund. These statements consolidate the District's Internal Service Funds including the Property and Liability Fund, Workers' Compensation Fund, Health Fund, and the Defined Benefits Fund.

Management's Discussion and Analysis

June 30, 2023

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains other supplemental information concerning the District's non-major governmental funds.

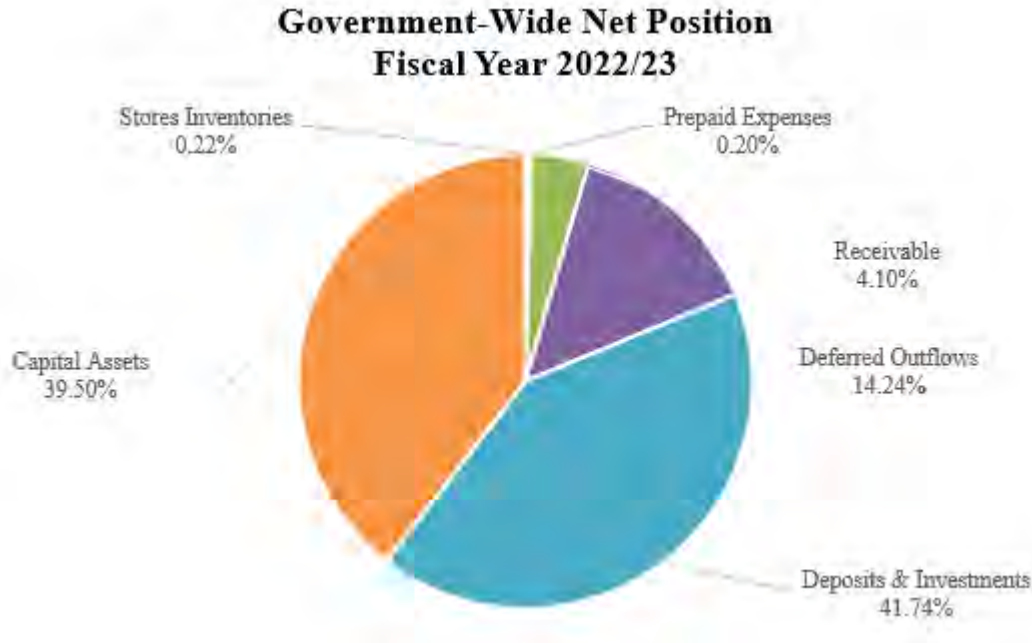
GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

	Governmental Activities			
	2023	2022	\$ Change	% Change
Current and other assets	\$1,287,287,092	\$886,054,953	\$401,232,139	45.28%
Capital assets	1,099,099,178	1,034,445,066	64,654,112	6.25%
Total Assets	2,386,386,270	1,920,500,019	465,886,251	24.26%
Deferred Outflows	396,227,651	288,305,492	107,922,159	37.43%
Current liabilities	275,334,297	214,854,312	60,479,985	28.15%
Long-term liabilities	2,463,790,214	2,343,010,766	120,779,448	5.15%
Total Liabilities	\$2,739,124,511	\$2,557,865,078	\$181,259,433	7.09%
Deferred Inflows	595,855,647	597,095,232	(1,239,585)	(0.21%)
Net invested in capital assets	395,708,280	347,143,590	48,564,690	13.99%
Restricted	548,994,377	268,865,840	280,128,537	104.19%
Unrestricted	(1,497,068,894)	(1,562,164,229)	65,095,335	4.17%
Total Net Position	(\$552,366,237)	(\$946,154,799)	\$393,788,562	41.62%

Management's Discussion and Analysis

June 30, 2023



Government-wide Net Position

The assets of the District are classified as follows: cash, investments, receivables, prepaid expenses, stores inventory, and capital assets. Current and other assets are available to provide resources for the near-term operations of the District. The majority of the current assets are the result of State apportionment and property tax resources.

Capital assets are used in the operations of the District. These assets include land, land improvements, buildings, equipment, and work-in-process.

Current and long-term liabilities are classified based on anticipated liquidation either in the near-term or in the future. Current liabilities include accounts payable, unearned revenue, and self-insurance claims liabilities. The liquidation of current liabilities is anticipated to be either from current available resources, current assets or new resources that became available during the 2022/23 fiscal year. Long-term liabilities such as general obligation bonds and compensated absences will be liquidated from resources that will become available after the 2022/23 fiscal year.

The liabilities and deferred inflows of the primary governmental activities exceed the assets and deferred outflows by \$552.4 million. Total net position of the primary governmental activities does not include internal balances. Internal balances are interfund payables and receivables within the governmental activities. The amounts reported in the accounts are eliminated to avoid the “gross up” effect on the assets and liabilities.

A net investment of \$1.10 billion in land, land improvements, buildings, equipment, and work-in-process, represents 46% of the District’s total assets. The District serves 69,327 public school students including transitional kindergarten through 12th grade. In addition, the District participates in the State preschool program in which 1,516 students are enrolled.

The table and chart above summarize the District’s *Government-wide Net Position*.

Management's Discussion and Analysis

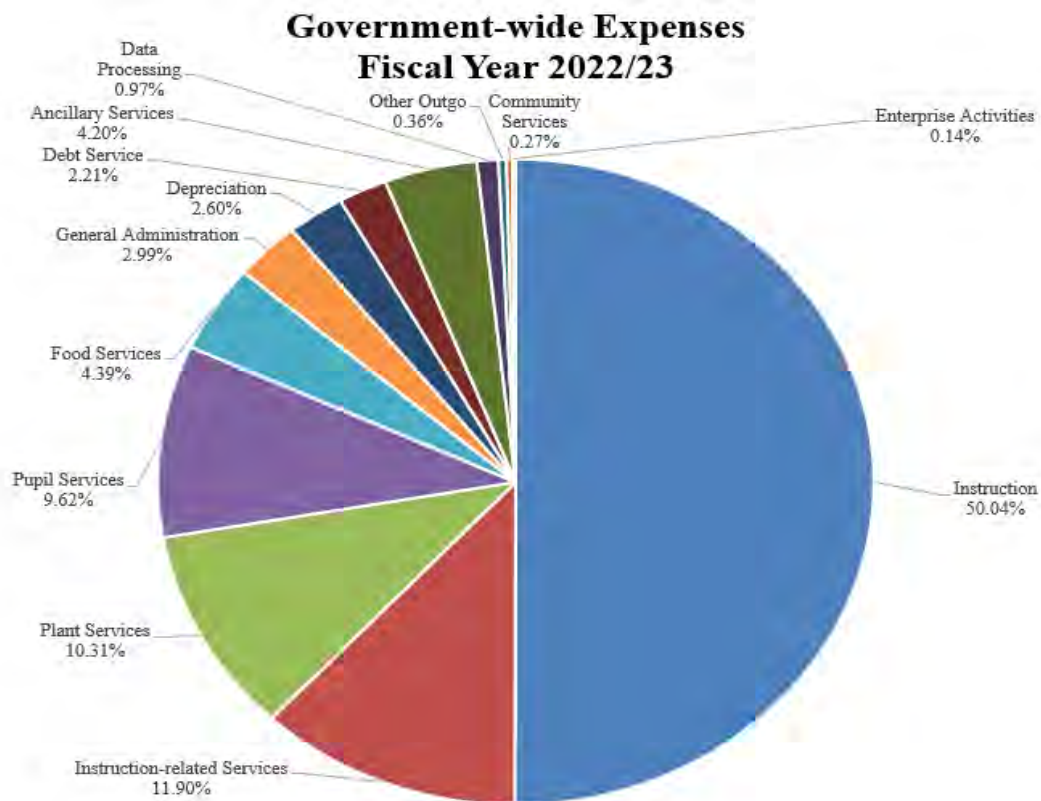
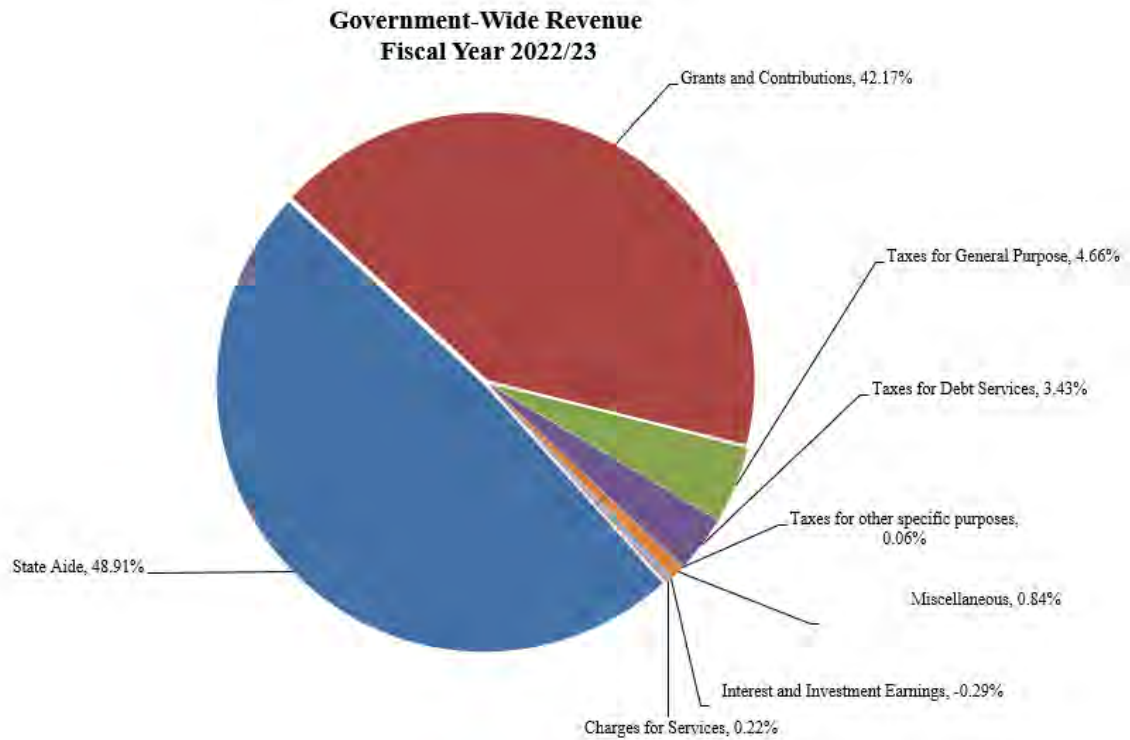
June 30, 2023

Statement of Activities

	Governmental Activities		
	2023	2022	Change
Program Revenues			
Charges for Services	\$3,966,631	\$3,023,514	31.19%
Operating Grants & Contributions	748,902,099	596,370,001	25.58%
Capital Grants & Contributions	21,361,963	-	100%
General Revenues			
Taxes and Subventions	148,815,596	137,933,892	7.89%
Federal and State Aid, Unrestricted	893,451,320	784,758,511	13.85%
Interest and Investment Earnings	(5,349,747)	(18,778,276)	71.51%
Other General Revenues	15,456,181	12,464,809	24.00%
Total Revenues	\$1,826,604,043	\$1,515,772,451	20.51%
Expenses			
Instruction	\$717,027,201	\$706,229,125	1.53%
Instructional Related	170,446,179	143,193,503	19.03%
Student Support Services	200,867,881	171,930,004	16.83%
General Administrative	56,674,457	48,882,847	15.94%
Maintenance and Operations	147,749,062	124,316,608	18.85%
Depreciation	37,267,662	35,341,062	5.45%
Other	102,783,039	94,744,661	8.48%
Total Expenses	\$1,432,815,481	\$1,324,637,810	8.17%
Change in Net Position	\$393,788,562	\$191,134,641	106.03%

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Financial Analysis of the District's Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental activities – Capital Project Funds for the District provide the same type of information presented in the government-wide financial statements but in greater detail. The following highlights significant activity in the District's Capital Project Funds for fiscal year 2022/23:

- The County School Facilities Fund spent \$46.8 million on projects (Measure X – \$7.1 million, Measure M – \$29.0 million), and savings from state facility projects totaling \$10.7 million.
- The County School Facilities Fund's major projects and activities included the following:
 - Construction and Maintenance major projects and activities totaling \$22.6 million:
 - Addams Elementary \$ 5.8 million
 - Edison High \$ 5.3 million
 - Duncan Polytechnical \$ 3.3 million
 - Juan Herrera Elementary \$ 1.7 million
 - Ericson Elementary \$ 1.3 million
 - Sunnyside High \$ 1.2 million
 - Columbia Elementary \$ 0.9 million
 - Fresno High \$ 0.9 million
 - 20 other sites totaling \$ 2.2 million
 - Modernization Projects included the following sites totaling \$24.2 million:
 - Hoover High \$ 3.9 million
 - Yosemite Middle \$ 2.5 million
 - Edison High \$ 2.0 million
 - Kirk Elementary \$ 1.0 million
 - Addicott \$ 0.9 million
 - Bullard High \$ 0.9 million
 - Fresno High \$ 0.7 million
 - Tenaya Middle \$ 0.7 million
 - 100 other sites totaling \$11.6 million

The General Fund is the chief operating fund of the District. Student enrollment decreased by 197 students during the fiscal year. The funded average daily attendance (ADA) for fiscal year 2022/23 increased by 3,639 ADA from 2021/22, however, the district is funded on a 3-year prior year average, which is approximately 4,062 ADA higher than 2022/23 ADA. The 3-year prior year average provides an additional \$58.4 million of relief due to declining ADA.

The Bond Interest and Redemption Fund has adequate resources accumulated to make the principal and interest payments.

The Cafeteria Fund's key elements that highlight the activities in the 2022/23 fiscal year are as follows:

- Approximately 15,600 breakfasts, 54,600 lunches, and 3,300 snacks per day were served, equating to 13.2 million meals annually which is an increase of 1.4 million meals overall from the prior year due to students continuing to return to campus.
- The District received a grant for 60 elementary school sites to participate in the Fresh Fruit and Vegetable Program, making the District the largest grant recipient from the California Department of Education.

Management's Discussion and Analysis

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- The District continues to participate in the National School Lunch and School Breakfast Programs under the Community Eligibility Provision (CEP), which allows all students at every site to receive a healthy breakfast, lunch, and snack every day.
- Meals are served at 107 locations, utilizing 453 full and part-time employees. The volume of meals served has enabled the program to operate on Federal and State reimbursement without additional contribution from the Unrestricted General Fund.

General Fund Budgetary Highlights

The General Fund budget is composed of the unrestricted and restricted fund budgets. Restricted funds are grants or entitlements that have specified rules on how the funds can be spent. Unrestricted funds may be used as determined by the Board of Education. Education Code 41011 requires unified districts to spend at least 55% towards classroom compensation. In 2022/23, Fresno Unified spent 55.04% towards classroom compensation.

Over the course of the year, the District revised the annual operating budget six times. These budget amendments are authorized per Education Code 42601 and fall into the following categories:

- Changes made to recognize revenue anticipated/received from sources outside the District
- Changes made to recognize expenses

The District is required to present year-end projections at two different intervals (December and March).

The District, as a general rule, requires restricted budgets to stay within their State and/or Federal allocation. The major exceptions include Special Education, Ongoing & Major Maintenance Account and Medi-Cal. In addition to the State and/or Federal allocation, the District contributes Unrestricted General Fund resources to these programs.

Unrestricted Ending Balance

The adopted unrestricted ending balance for 2022/23 was projected to be \$289.3 million. The actual 2022/23 ending balance is \$328.4 million, a gain of \$39.0 million, mainly due to the following:

2021/22 Ending Fund Balance Impacts

- Actual general fund balance in 2021/22 was lower than the adopted budget by \$3.0 million mainly due to:
 - School site and department expenditures lower than anticipated
 - Additional revenue due to increased Unduplicated Pupil Percentage (UPP)
 - Additional one-time lottery, interest income, and Medi-Cal Administrative Activity (MAA) revenue
 - Record the fair value investments held in Fresno County investment pool which reported unrealized losses of (3.17%)

2022/23 Impacts

- An increase in Local Control Funding Formula (LCFF) revenue of \$55.0 million due to an increase in Cost-of-Living Adjustment (COLA) from 6.56% to 13.26%
- An increase in Federal, State, and local income of \$6.0 million mainly due to transportation funding, one-time MAA revenue, interest income, and lottery - offset by the unrealized loss of investments held with the Fresno County Treasury
- Total expenditures and contributions increased by \$19.0 million was recognized due to the following changes:
 - Increased cost to provide an ongoing 6% raise from Adopted Budget of 3% by \$19.0 million
 - Salaries were lower than anticipated by \$5.0 million
 - School site/department expenditures were lower than anticipated by \$5.0 million
 - Purchase of second education center facility of \$8.0 million

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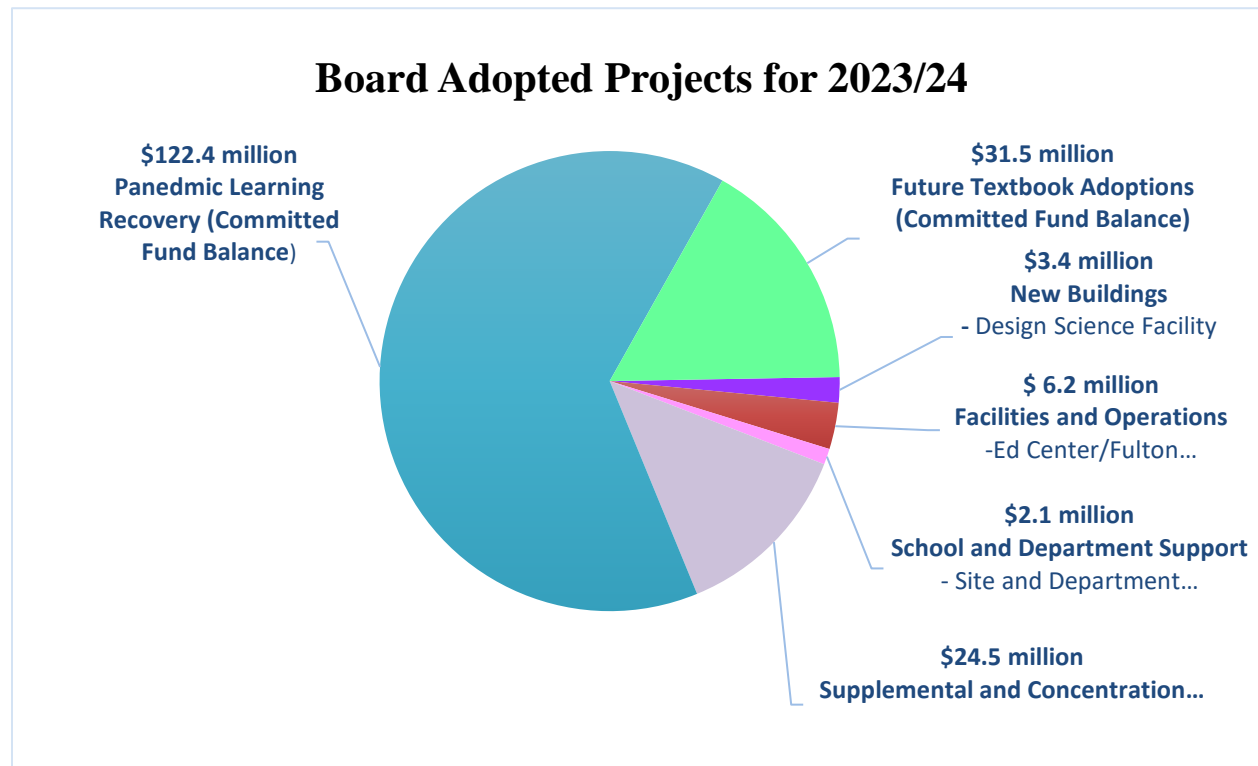
The Board designated funds for the 2023/24 budget in the amount of \$190.1 million for future projects as follows:

Committed Fund Balance:

Supplemental and Concentration Carryover	\$ 24.5 million
Future Textbook Adoptions	\$ 31.5 million
Pandemic Learning	\$122.4 million

Assigned Fund Balance:

Ed Center/Fulton St. Remodel	\$ 5.0 million
Design Science Facility	\$ 3.4 million
Restroom Renovation	\$ 1.2 million
Financial Software Upgrade	\$ 1.1 million
Site and Department Carryover	\$ 1.0 million



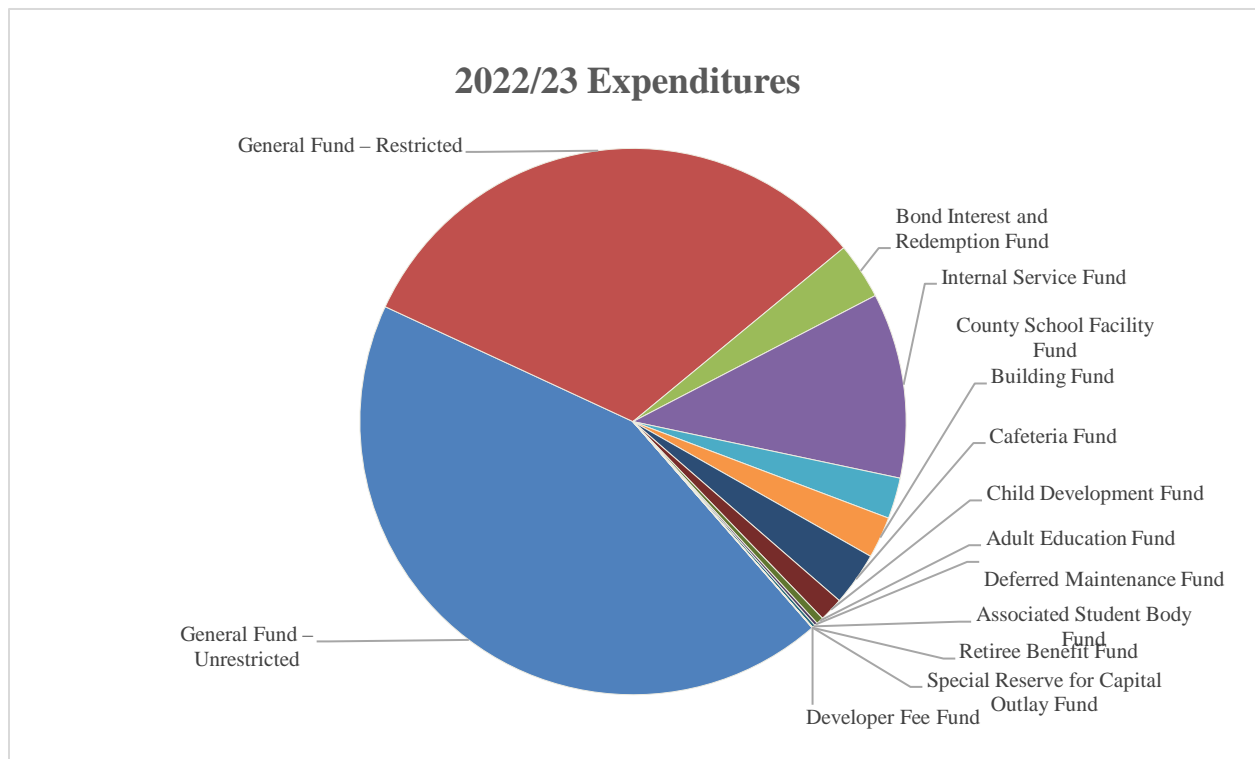
Management's Discussion and Analysis

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Total expenditures for 2022/23 were \$1.9 billion, representing a decrease from 2021/22 of \$29 million as listed below (in millions):

Expenditures	2022/23 Unaudited Actuals Expense	2021/22 Unaudited Actuals Expense	Difference	Change
General Fund – Unrestricted	\$835.9	\$687.5	\$148.4	21.6%
General Fund – Restricted	615.1	581.1	34.0	5.9%
Bond Interest and Redemption Fund	64.4	230.6	(166.2)	(72.1%)
Internal Service Fund	211.0	203.5	7.5	3.7%
County School Facility Fund	46.7	91.1	(44.4)	(48.7%)
Building Fund	48.0	74.9	(27.5)	(36.7%)
Cafeteria Fund	60.9	49.3	11.6	23.5%
Child Development Fund	27.3	20.3	7.0	34.5%
Adult Education Fund	8.4	7.7	0.7	9.1%
Deferred Maintenance Fund	3.4	4.1	(0.7)	(17.1%)
Associated Student Body Fund	3.4	2.2	1.2	54.5%
Developer Fee Fund	0.1	1.2	(1.1)	(91.7%)
Special Reserve for Capital Outlay Fund	0.4	0.5	(0.1)	(20.0%)
Retiree Benefit Fund ^(A)	0.1	0.1	0.0	0.0%
Total	\$1,925.1	\$1,954.1	(\$29.0)	(1.5%)

^(A) The Retiree Benefit Fund is not included in the District's financial statements. The funds in the California Employers' Retiree Benefit Trust (CERBT) are held in trust and will be administered by the CalPERS as an agent multiple-employer plan. The District's contributions to the irrevocable trust are included in the CERBT, which is included in the CalPERS Annual Comprehensive Financial Report (ACFR).



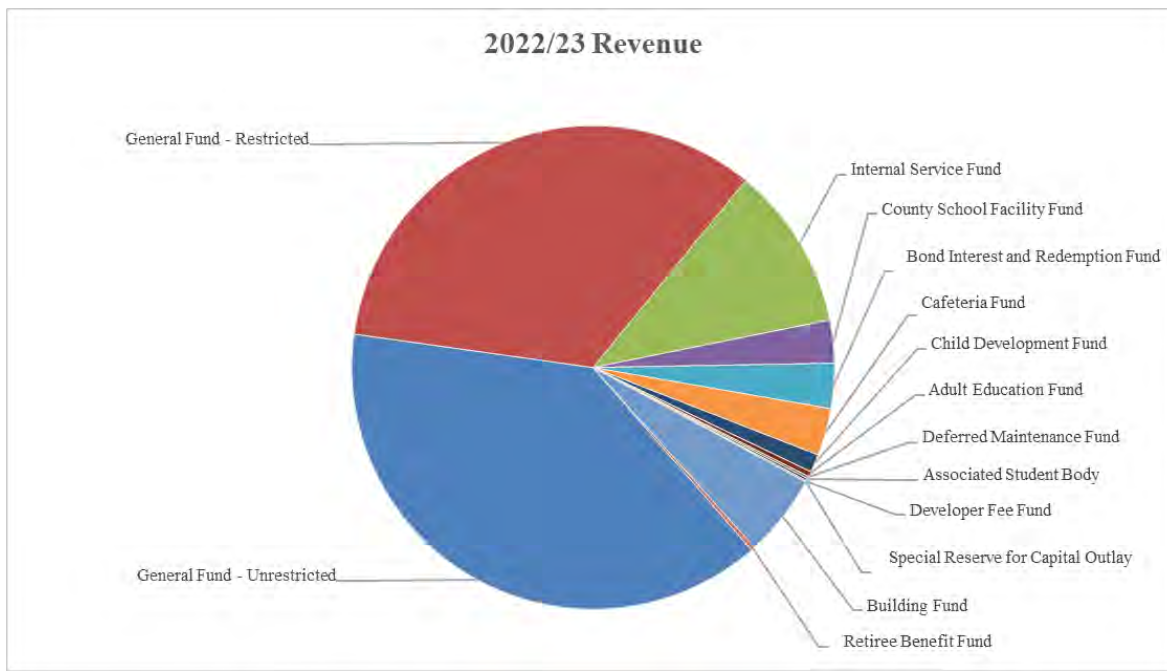
Management's Discussion and Analysis

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Total revenue for 2022/23 was \$2.3 billion, representing an increase from 2021/22 of \$448.0 million as listed below (in millions):

Revenue	2022/23 Unaudited Actuals Revenue	2021/22 Unaudited Actuals Revenue	Difference	Change
General Fund - Unrestricted	\$986.5	\$772.6	\$213.9	27.7%
General Fund - Restricted	654.0	628.9	25.1	4.0%
Internal Service Fund	248.5	213.6	34.9	16.3%
County School Facility Fund	65.3	70.0	(4.7)	(6.7%)
Bond Interest and Redemption Fund	68.4	58.3	10.1	17.3%
Cafeteria Fund	72.0	53.1	18.9	35.6%
Child Development Fund	27.4	20.3	7.1	35.0%
Adult Education Fund	7.8	7.9	(0.1)	(1.3%)
Deferred Maintenance Fund	3.4	4.1	(0.7)	(17.1%)
Associated Student Body	3.7	2.6	1.1	42.3%
Developer Fee Fund	2.2	1.6	0.6	37.5%
Special Reserve for Capital Outlay	0.1	(0.1)	0.2	200.0%
Building Fund	125.5	(1.9)	126.8	6,673.7%
Retiree Benefit Fund ^(A)	5.9	(5.5)	11.4	207.3%
Total	\$2,270.7	\$1,825.5	\$445.2	24.4%

^(A) The Retiree Benefit Fund is not included in the District's financial statements. The funds in the CERBT are held in trust and will be administered by the CalPERS as an agent multiple-employer plan. The District's contributions to the irrevocable trust are included in the CERBT, which is included in the CalPERS Annual Comprehensive Financial Report (ACFR).



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Summary of Capital Assets

Governmental Activities, Capital Assets

	2023	2022	\$ Change	% Change
Land	\$66,411,797	\$ 66,411,797	-	0.00%
Work-in-process	266,026,724	223,076,943	42,949,781	19.25%
Land improvements	134,424,158	119,617,401	14,806,757	12.38%
Buildings	1,156,826,700	1,121,888,371	34,938,329	3.11%
Equipment	53,055,159	44,598,346	8,456,813	18.96%
Capital Assets, cost	\$1,676,744,538	\$1,575,592,858	\$101,151,680	6.42%
Accumulated Depreciation	(577,645,360)	(541,147,792)	(36,497,568)	6.74%
Governmental Activities Capital Assets, net	\$1,099,099,178	\$1,034,445,066	\$64,654,112	6.25%

The District's investment in Capital Assets for its governmental activities as of June 30, 2023 was \$1.1 billion (net of accumulated depreciation).

Capital Assets include land, land improvements, buildings, equipment, and work-in-process. Capital Assets continued to grow in the governmental activities as District-wide construction continued due to utilization of Measure M and Measure X funds.

Summary of Long-Term Liabilities

	2023	2022	\$ Change	% Change
Governmental Activities				
General Obligation Bonds	\$883,477,511	\$797,372,603	\$86,104,908	10.80%
Accreted Interest	31,837,361	25,531,944	6,305,417	24.70%
Unamortized Premium	37,687,554	35,303,862	2,383,692	6.75%
Other Postemployment Benefits	644,006,970	987,304,445	(343,297,475)	-34.77%
Compensated Absences	4,025,818	5,065,912	(1,040,094)	-20.53%
Net Pension Liability	862,755,000	492,432,000	370,323,000	75.20%
Governmental Long-Term Liabilities	\$2,463,790,214	\$2,343,010,766	\$120,779,448	5.15%

As of June 30, 2023, the District had a total outstanding bonded debt of \$883.5 million backed by the full faith and credit of the District.

Total long-term debt for the District increased by \$120.8 million. The change in the long-term debt was due mainly to the following: General Obligation Bonds increased \$94.8 million, net OPEB liability decreased \$343.3 million, pension liabilities increased \$370.3 million, and compensated absences decreased \$1.0 million.

State statutes limit the amount of general obligation debt that the District may issue. At the end of the current fiscal year, the legal debt limit was 3.07%.

Management's Discussion and Analysis

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Economic Factors and Budgets and Rates for 2023/24

The annual process to develop the District's budget begins in the fall with an update to the Board of Education and stakeholders regarding the District's Local Control and Accountability Plan (LCAP) actions and investment areas. The following January the Governor proposes the State budget. Since most of the District's revenue comes from the State, the District carefully derives assumptions from the Governor's proposal, guidance from the Fresno County Superintendent of Schools, and enrollment projections. The 2023/24 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs, competitive employee compensation, and prudent fiscal responsibility.

On June 14, 2023, the Board of Education approved an Adopted Budget for fiscal year 2023/24. The Adopted Budget included a 7.59% unrestricted reserve.

- **The major State assumptions are:**
 - Statutory cost-of-living adjustment of 8.13%
 - Subsequently, the Adopted State Budget increased the COLA to 8.22%
 - The cash flow projected a positive balance of \$367.6 million on June 30, 2024
 - Educational Protection Account continues, as required by Proposition 30 (November 2012), which represents 45% (\$208.7 million) of the Local Control Funding Formula (LCFF)
 - The District is projected to be funded on the three year prior rolling average ADA
 - LCFF Supplemental and Concentration funding of \$280.1 million
- **The local assumptions are as follows:**
 - The Elementary School Aligned Instructional System: Designated sites, instructional aides including kindergarten aides, home school liaisons, police chaplains and campus safety assistants, custodial, clerical supports, administrative support, and health care professionals including a registered nurse, licensed vocational nurse or health assistant and school psychologist
 - The Middle School Aligned Instructional System: Transition teachers and campus culture support, safety investments include campus assistants, custodial support, clerical support, home school liaison, administrative support, and health care professionals including a registered nurse and licensed vocational nurse or health assistant, and school psychologist
 - The High School Aligned Instructional System: Professional learning, librarian, student engagement, campus culture assistant and athletic director support, safety investments include school resource officer, probation officer and campus assistants, custodial support including PE custodians, pool custodians and auditorium custodians, clerical supports including a library technician, administrative support, and health care professionals including a registered nurse and licensed vocational nurse on a daily basis and school psychologist
 - School Site Allocations: Investments for instructional classroom support, after-school activities/athletics, equipment and coaching contracts, as well as supplies for libraries including increase of 10% allocation and continued support from Recovery Funds to lower class size for 9th grade English and elementary staffing

Improve academic performance at challenging levels

- Health Services: Addition of nurses, licensed vocational nurses, budget technician, increases license vocational nurses from 6-hour to 7-hour per bargaining agreement, and increases the Supplemental Health Care contracts to support additional services
- Security Office: Addition of an executive director, manager II, safety school specialists, elementary school campus safety assistants, high school campus safety assistants, alternative school campus safety assistants and training for staff; One-time supports for vehicles, radios and safety supplies, pilot safe route evaluations, elementary cafeteria cameras, deaf and hard of hearing sensors at four sites, pilot vaping sensors and cameras, and replace outdated AED's and provide training
- Emergency Response: Allocates supplies to expand outreach

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- Information Technology: Addition of a director, expands Parsec contract to support district dashboards, and high school drone club support; One-time supports for Harvard Strategic Project Data Fellowship
- Information Technology Learner Support: Addition of a project manager, technician specialist, help desk support, hotspots for students, GoGuardian software licenses, new model student laptop pilot, and paraeducator laptop refresh. In addition, shifts pre-order computer savings from 2024/25 to 2023/24 due to breakage
- Chief Academic Officer: Addition of an executive coach for new leaders and reduces an executive director to support school data psychometrics
- School Site Data & Psychometrics: Addition of an administrative analyst, analyst II, secretary II, and shifts assistant superintendent from alternative education, and provides operational supplies and contracts
- Alternative Education: Addition of library teachers, library technicians, activity director, an office assistant, shifts an assistant superintendent to School Site Data & Psychometrics, and converts contracts to teaching personnel
- African American Academic Acceleration: Supports advisory program for African American students in grades 5-12 and shifts teacher to College and Career Readiness: One-time supports African American Student Leadership; One-time Literacy grant supports expansion of elementary reading program
- Curriculum and Instruction: Supports for IdeaFest, shift Ed Cite contracts from sites to district office, add security for E Street, and support GATE participation

Increase student engagement in the school & community

- Plant Operations: Addition of a manager, district supervisors, high school plant supervisors, grounds worker IV's, ground worker III, grounds worker I, plant coordinator, custodians, office assistant III, field rehabilitation, tree service projects, and annual equipment replacement; In addition, increase utility costs; One-time support of fleet vehicles, custodial and field equipment, service recreational turf district wide, and reorganize Brawley office
- Plant Maintenance: Additional HVAC mechanics, HVAC supervisor, irrigation specialist, lead plumber, plumbers, equipment operator II, mechanic, deferred maintenance projects, curtain repairs, and mold testing and sampling; One-time support of fleet vehicles, tools and equipment, and Laserfiche license
- Nutrition Services: Additional nutrition service assistants, project manager, accountant, wellness coordinator, and executive chef contracts; One-time supports site equipment upgrades
- Transportation: Additional business operations manager, special education dispatcher, driver trainer, accountant, relief drivers, expand free bus passes for full year, upgrade transportation systems, and GPS system; One-time support to upgrade transportation systems, add cameras, an equipment lift, vans, bus rodeo team trailer, CNG compressor, and bus wash system
- Early Learning: Additional paraprofessionals and child development teacher; One-time transitional-kindergarten expansion equipment
- Department of Prevention and Intervention: Additional behavior intervention specialist, technical support specialist, Men's and Women's alliance transportation, Let's Talk full year contract, and materials and supplies offset with climate and culture specialist and supplies
- Equity and Access: Additional director, manager II, support community schools with training and materials and supplies, increase Hanover contract, and add black educator development
- American Indian Education: Additional manager and support for materials and supplies
- Purchasing and Warehouse: Additional warehouse workers; One-time support for forklift, shipment equipment, and mail vans
- Student Engagement: Support for official contracts, enrichment at elementary, and graduation supports

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Expand student centered and real-world learning experiences

- Extended Learning: Additional analyst II, executive officer, after school paraprofessionals, after school leads, and TSA for student engagement. In addition, shift the After School program from Fresno County Office of Education to Fresno Unified in 2023/24; all funds are supported by the Expanded Learning Opportunities Grant, After School Grant, and 21st Century. In addition, utilization of carryover to support the aviation facility
- College and Career Readiness: Additional coordinator, teachers, counselors, manager II's, analyst, secretary II, Spanish community liaison, registrar, administrative secretary, child welfare assistant to support Steve Scholars, supports career exploration, historical black colleges, and transportation to support college trips; One-time support of historical black college, counselor professional learning, and dual enrollment
- English Learners: Additional manager

Increase inclusive opportunities for families to engage in their student's education

- Translation Services: Additional Hmong translator, office assistant and supplies
- Parent University: Additional community education specialist offset by contracts in Title I
- Communications: Supports district-wide events and Final Site contract; One-time support for marketing contract
- School Leadership: Additional manager and support for school oversight; One-time support of enterprise software and district-wide staff meetings
- Engagement & External Partnership: Supports marketing and communication
- Board Office: Additional administrative secretary and supplies
- Business and Financial Services: Support budget book software

Increase recruitment and retention of staff reflecting the diversity of the community

- Special Education: Additional guidance learning advisors at specialty schools, administrative secretary II, manager III, program technician, behavior support advisors, budget technician II, school office assistants, convert Lori Ann preschool teachers from 206 days to 215 days, paraeducators, upgrade 86 positions paraeducators to support diapering and toileting, and upgrade 58 paraeducator positions from 3.5 hours to 6 hours
- Human Resources: Additional administrator, directors, manager III's, coordinator I's, administrative analyst, analyst II, data specialist II's, artificial intelligence to support reporting, and training protocol for new hires; One-time support for negotiation costs, supplies for new staff, development of orientation and training modules, and contract to recruit hard-to-fill positions
- Leadership Development: Additional administrative secretary
- State and Federal: Additional project manager; shifts analyst from one-time recovery funds
- Charter Office: Additional manager
- 4% salary increase based on contingency language
- One-time allocations using recovery funds include:
 - Health Services: Support personal protective equipment for sites
 - Information Technology Learner Support: Support for Bullard FLATS location and high school flat panel displays
 - Alternative Education: Support for teaching personnel, credit recovery, and Home & Hospital technology
 - African American Academic Acceleration: Support of a manager
 - Curriculum and Instruction: Supports for home libraries, tier II intervention materials, teacher development (Algebra, Literacy, Science, World Language, Ethnic Studies, Math Lesson Design, 2-day Learning Summit), winter and summer classified professional learning, digital lessons, Tutor.com, First K-3 reading licenses, and ethnic studies curriculum. In addition, support African American and Latin X history participation
 - Plant Maintenance: Support carryover of HVAC projects, support space and Farber building

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- Early Learning: Support for assessment and outreach, health and safety classroom kits, creative license, and professional learning
- Department of Prevention and Intervention: Support for registered behavior technician contract, professional development for restorative practices and responding to behaviors, Care Solace and substance abuse contract, counselors, manager III, Office Assistant III, child welfare and attendance specialists, social workers, behavioral intervention specialists, guidance learning advisor, and behavior support advisor
- Student Engagement: Support summer athletic bridge program, replacement of uniforms and equipment
- College and Career Readiness: Support IMAGO contract
- English learners: Support Tiger Bytes application, peer mentoring services, Rosetta Stone licenses, Hmong consultant, Orchid Translation services, and professional learning
- Parent University: Support professional development for home school liaisons and family leadership advocacy
- Special Education: Support for registered behavioral technician contract, Wonderworks Goalbook, and paraeducator contract support
- Leadership Development: Support for vice principal mentors, new administrator coaching, 3-day administrator summer institute, breakthrough leadership, coaching equity session
- Teacher Professional Development: Supports for tuition fees for year one and two interns, partnership with Fresno Pacific for masters in reading, math institute, literacy institute, summer Teacher Academy, Special Education Teacher Residency, STEAM pipeline, Dual Immersion Academy, literacy master and dual enrollment, Ethnic Studies Institute, Aspiring Teacher cohort, Coaching Institute, Teacher Tutoring Academy, extra days for TSA's to support summer and winter programs, and Substitute Teacher pipeline
- Multi-Year Items:
 - Future Textbook Adoptions: Commit for other subject areas to be identified in future years
 - Pandemic Learning Recovery in 2022/23 and 2023/24 to support a phased-in and balanced approach
 - STRS and PERS increased employer rates:

Year	STRS Employer Rate	PERS Employer Rate	Annual Increase/Decrease to District Contribution	Annual District Contribution
2023/24	19.10%	26.68%	\$2.1 million	\$238.0 million
2024/25	19.10%	27.70%	\$1.4 million	\$239.4 million
2025/26	19.10%	28.30%	\$0.9 million	\$240.3 million

- Unemployment Rate – Decreased to .005% for a savings of \$2.6 million.
- An Unrestricted General Fund contribution of \$1.5 million and a \$2.0 million contribution from the Health Fund to the OPEB irrevocable trust for all years
- Benefit Rates:
 - Increase the Health rate in accordance with the current employee bargaining agreements by \$1,355 to \$24,370 per employee. For each active eligible employee, the contribution to the Health Fund is estimated to increase by \$507 in 2024/25, and an additional \$728 in 2025/26, equating to \$3.5 million and \$4.9 million accordingly
 - Workers' Compensation Rate – Decreased to maintain a 90% liability reserve for a savings of \$1.6 million

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Employee Benefits

The District provides post-employment health benefits to all District employees (employed before July 1, 2005) and their dependents, with a minimum of 16 years of service who retire at a minimum of 57½ years of age. For employees hired on or after July 1, 2005, the District provides five years of post-employment medical benefits to District employees and their dependents, with a minimum of 25 years of service who retire at least 60 years of age. GASB 74 and GASB 75, are governmental accounting standards that direct how State and local governments will account for these benefits.

The District's most recent actuarial study calculated the total gross liability for post-employment benefits to be \$713.8 million in September 2023 which is a decrease of \$292.9 million since October 2021. The District established an irrevocable trust in 2013/14. The Trust Fund increased by \$5.9 million and at the end of 2022/23 had an ending fund balance of \$69.8 million. In 2023/24, the District plans to transfer \$3.5 million to the OPEB irrevocable trust. At June 30, 2023, the total net OPEB liability was \$644.0 million.

Included in total employee statutory benefits are the District's contributions to CalPERS and CalSTRS on behalf of employees' pensions. The employer contribution rates for CalSTRS and CalPERS began to increase in 2014/15 from rates of 8.25% and 11.44% respectively. CalSTRS rates are currently legislated to remain at 19.1% through 2026/27 and CalPERS projects rate increases through 2026/27 to 28.7%.

Fresno Unified ranks third in spending for total employee benefits per ADA when compared to the largest ten districts in the State and two of the largest local districts. The District outspends the average by \$984/ADA. If the District spent at the average of those other districts of \$4,952/ADA, annual savings generated equates to \$65.4 million. Furthermore, the District's total benefits per ADA expense for 2022/23 increased by \$727 over 2021/22.

Pension Liability

The District contributes to CalSTRS and CalPERS on behalf of employees. GASB 68 is a governmental accounting standard that directs how state and local governments will account for these pensions. GASB 68 requires all employers to recognize the long-term pension liability on their financial statements. The District has made the statutory contribution and does not make any investment decisions on the fund, as these plans are governmental controlled plans.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, Office Business and Financial Services at (559) 457-6226.

BASIC FINANCIAL STATEMENTS

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note 2)	\$ 1,103,167,920
Investments (Note 2)	58,367,116
Receivables	114,090,707
Prepaid expenses	5,644,963
Stores inventory	6,016,386
Non-depreciable capital assets (Note 4)	332,438,521
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>766,660,657</u>
Total assets	<u>2,386,386,270</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	329,388,364
Deferred outflows of resources - loss from refunding of debt	12,353,900
Deferred outflows of resources - OPEB (Note 10)	<u>54,485,387</u>
Total deferred outflows	<u>396,227,651</u>
LIABILITIES	
Accounts payable and other current liabilities	175,468,548
Unearned revenue	37,548,693
Self-insurance claims liability (Note 5)	62,317,056
Long-term liabilities (Note 6):	
Due within one year	38,594,600
Due after one year	<u>2,425,195,614</u>
Total liabilities	<u>2,739,124,511</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	130,955,000
Deferred inflows of resources - OPEB (Note 10)	<u>464,900,647</u>
Total deferred inflows	<u>595,855,647</u>
NET POSITION	
Net investment in capital assets	395,708,280
Restricted:	
Legally restricted programs	258,516,129
Capital projects	56,290,931
Debt service	120,327,312
Self insurance	113,860,005
Unrestricted	<u>(1,497,068,894)</u>
Total net position	<u>\$ (552,366,237)</u>

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
	Expenses				Governmental Activities
Governmental activities:					
Instruction	\$ 717,027,201	\$ 820,073	\$ 458,569,687	\$ 21,361,963	\$ (236,275,478)
Instruction-related services:					
Supervision of instruction	82,238,009	572,183	55,932,086	-	(25,733,740)
Instructional library and technology	15,195,824	-	11,968,631	-	(3,227,193)
School site administration	73,012,346	84,319	11,860,639	-	(61,067,388)
Pupil services:					
Home-to-school transportation	20,638,818	-	10,127,827	-	(10,510,991)
Food services	62,960,599	146,906	68,636,425	-	5,822,732
All other pupil services	117,268,464	1,281,931	44,525,359	-	(71,461,174)
General administration:					
Data processing	13,826,530	-	3,993,732	-	(9,832,798)
All other general administration	42,847,927	92,738	16,525,417	-	(26,229,772)
Plant services	147,749,062	42,179	11,861,938	-	(135,844,945)
Ancillary services	60,115,059	-	48,607,803	-	(11,507,256)
Community services	3,794,764	1,828	4,044,644	-	251,708
Enterprise activities	2,064,171	25,472	447,308	-	(1,591,391)
Interest on long-term liabilities	31,662,276	-	-	-	(31,662,276)
Other outgo	5,146,769	899,002	1,800,603	-	(2,447,164)
Depreciation (unallocated) (Note 4)	37,267,662	-	-	-	(37,267,662)
Total governmental activities	<u>\$1,432,815,481</u>	<u>\$ 3,966,631</u>	<u>\$ 748,902,099</u>	<u>\$ 21,361,963</u>	<u>(658,584,788)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					85,104,536
Taxes levied for debt service					62,643,956
Taxes levied for other specific purposes					1,067,104
Federal and state aid not restricted to specific purposes					893,451,320
Interest and investment earnings (loss)					(5,349,747)
Miscellaneous					15,456,181
Total general revenues					<u>1,052,373,350</u>
Change in net position					<u>393,788,562</u>
Net Position, July 1, 2022					<u>(946,154,799)</u>
Net position, June 30, 2023					<u>\$ (552,366,237)</u>

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents:					
Cash in County					
Treasury	\$ 598,900,125	\$ 191,876,956	\$ 61,585,275	\$ 38,117,551	\$ 890,479,907
Cash in revolving fund	43,534	-	-	550	44,084
Cash on hand and in banks	34,399,869	-	-	5,234,540	39,634,409
Investments	-	-	58,367,116	-	58,367,116
Receivables	97,937,758	1,310,515	374,921	13,287,403	112,910,597
Prepaid expenditures	2,189,659	-	-	40,194	2,229,853
Due from other funds	17,479,382	6,231,045	-	67,989,365	91,699,792
Stores inventory	3,028,901	-	-	2,987,485	6,016,386
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 753,979,228</u>	<u>\$ 199,418,516</u>	<u>\$ 120,327,312</u>	<u>\$ 127,657,088</u>	<u>\$1,201,382,144</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 150,762,576	\$ 8,999	\$ -	\$ 10,381,795	\$ 161,153,370
Unearned revenue	31,512,482	-	-	6,036,211	37,548,693
Due to other funds	17,830,306	53,580,238	-	21,916,137	93,326,681
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>200,105,364</u>	<u>53,589,237</u>	<u>-</u>	<u>38,334,143</u>	<u>292,028,744</u>
Fund balances:					
Nonspendable	5,262,094	-	-	3,028,229	8,290,323
Restricted	225,484,115	145,829,279	120,327,312	86,294,716	577,935,422
Committed	178,444,897	-	-	-	178,444,897
Assigned	11,728,000	-	-	-	11,728,000
Unassigned	132,954,758	-	-	-	132,954,758
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>553,873,864</u>	<u>145,829,279</u>	<u>120,327,312</u>	<u>89,322,945</u>	<u>909,353,400</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 753,979,228</u>	<u>\$ 199,418,516</u>	<u>\$ 120,327,312</u>	<u>\$ 127,657,088</u>	<u>\$1,201,382,144</u>

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - Governmental Funds	\$ 909,353,400
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,676,744,538 and the accumulated depreciation is \$577,645,360 (Note 4).	1,099,099,178
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2023 consisted of (Note 6):	
General Obligation Bonds	\$ (883,477,511)
Unamortized premiums	(37,687,554)
Accreted interest	(31,837,361)
Net OPEB liability (Note 10)	(644,006,970)
Net pension liability (Notes 8 and 9)	(862,755,000)
Compensated absences	<u>(4,025,818)</u>
	(2,463,790,214)
Internal service funds are included in the government-wide financial statements.	113,860,005
Losses on refundings of debt are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding of the debt.	12,353,900
In government funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement net position, deferred outflows and inflows of resources relating to pensions are reported.	
Deferred outflows of resources - pensions (Note 8 and 9)	\$ 329,388,364
Deferred outflows of resources - OPEB (Note 10)	54,485,387
Deferred inflows of resources - pensions (Notes 8 and 9)	(130,955,000)
Deferred inflows of resources - OPEB (Note 10)	<u>(464,900,647)</u>
	(211,981,896)
Unmatured interest on long-term liabilities is recognized in the period incurred.	<u>(11,260,610)</u>
Total net position - governmental activities	<u>\$ (552,366,237)</u>

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 873,879,788	\$ -	\$ -	\$ -	\$ 873,879,788
Local sources	80,837,235	-	-	-	80,837,235
Total LCFF	954,717,023	-	-	-	954,717,023
Federal sources	270,046,404	-	-	55,882,982	325,929,386
Other state sources	399,756,490	-	404,077	70,214,912	470,375,479
Other local sources	15,933,182	-	64,279,002	8,948,412	89,160,596
Total revenues	1,640,453,099	-	64,683,079	135,046,306	1,840,182,484
Expenditures:					
Current:					
Certificated salaries	519,899,450	-	-	11,425,967	531,325,417
Classified salaries	190,895,573	-	-	24,476,898	215,372,471
Employee benefits	395,818,111	-	-	26,284,506	422,102,617
Books and supplies	109,968,616	-	-	36,266,935	146,235,551
Contract services and operating expenditures	177,508,908	1,236,565	-	20,274,342	199,019,815
Other outgo	5,146,769	-	-	-	5,146,769
Capital outlay	51,752,075	-	-	29,761,047	81,513,122
Debt service:					
Principal retirement	-	-	38,895,092	-	38,895,092
Interest	-	-	25,459,705	-	25,459,705
Total expenditures	1,450,989,502	1,236,565	64,354,797	148,489,695	1,665,070,559
Excess (deficiency) of revenues over (under) expenditures	189,463,597	(1,236,565)	328,282	(13,443,389)	175,111,925
Other financing sources (uses):					
Transfers in	5,580,450	-	-	46,725,251	52,305,701
Transfers out	(3,353,446)	(46,725,251)	-	(2,227,004)	(52,305,701)
Proceeds from the sale of bonds	-	125,000,000	-	-	125,000,000
Debt issuance premiums	-	497,250	3,826,463	-	4,323,713
Total other financing sources (uses)	2,227,004	78,771,999	3,826,463	44,498,247	129,323,713
Net change in fund balances	191,690,601	77,535,434	4,154,745	31,054,858	304,435,638
Fund balances, July 1, 2022	362,183,263	68,293,845	116,172,567	58,268,087	604,917,762
Fund balances, June 30, 2023	\$ 553,873,864	\$ 145,829,279	\$ 120,327,312	\$ 89,322,945	\$ 909,353,400

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Net change in fund balances - Total Governmental Funds	\$ 304,435,638
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	\$ 101,921,774
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(37,267,662)
In the governmental funds, proceeds from the issuance of debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt.	(125,000,000)
In the governmental funds, debt issued at a premium is recognized as an other financing source. In the government-wide statements debt issued at a premium is amortized as interest over the life of the debt (Note 6).	(2,383,692)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	38,895,092
Accreted interest is an expense that is not recorded in the governmental funds (Note 6).	(6,305,417)
Interest on long-term liabilities is recognized in the period it is incurred, in governmental funds it is only recognized when it is due.	(1,112,706)
Activities of the internal service fund are reported with governmental activities.	37,429,222
Losses on refundings of debt are categorized as deferred outflows and are amortized over the shortened life of the refunded or refunding of the debt.	(724,469)
In the governmental funds, OPEB is recognized when employers contributions are made. In the government-wide statements, other post-employment benefits are recognized on the accrual basis (Note 6 and 10).	42,272,873

(Continued).

FRESNO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

In the government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual -basis pension costs and actual employer contributions was (Note 8 and 9).

\$ 40,587,815

In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6).

1,040,094 \$ 89,352,924

Change in net position of governmental activities

\$ 393,788,562

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES
June 30, 2023

ASSETS

Current assets:

Cash and investments (Note 2):

Cash in County Treasury	\$ 173,009,420
Cash on hand and in banks	100

Receivables	1,180,110
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Due from other funds (Note 3)	2,109,920
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Prepaid expenditures	<u>3,415,110</u>
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Total current assets	<u>179,714,660</u>
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LIABILITIES

Current liabilities:

Accounts payable	3,054,568
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Due to other funds (Note 3)	483,031
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Self-insurance claims liability (Note 5)	<u>62,317,056</u>
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Total current liabilities	<u>65,854,655</u>
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NET POSITION

Net position - restricted	<u><u>\$ 113,860,005</u></u>
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See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES
For the year ended June 30, 2023

Operating revenues:

Self insurance premiums	\$ 248,018,606
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Operating expenses:

Classified salaries	1,940,181
Employee benefits	1,150,363
Books and supplies	5,842
Contract services	<u>205,925,935</u>

Total operating expenses	<u>209,022,321</u>
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Operating income	<u>38,996,285</u>
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Non-operating revenues (expense):

Interest income	3,148,298
Net decrease in fair value of Cash in County Treasury	(2,715,361)
Contribution to California Employers' Retiree Benefit Trust (CERBT)	<u>(2,000,000)</u>

Total non-operating (expense) revenues	(1,567,063)
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Change in net position	37,429,222
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Net position, July 1, 2022	<u>76,430,783</u>
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Net position, June 30, 2023	<u><u>\$ 113,860,005</u></u>
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See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES
For the year ended June 30, 2023

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 240,007,670
Cash received from user charges	9,724,864
Cash paid for employee benefits	(206,106,431)
Cash paid for salaries	(3,090,544)
Cash paid for other expenses	<u>(5,842)</u>
Net cash provided by operating activities	<u>40,529,717</u>
Cash flows from noncapital financing activities:	
Contribution to CERBT	<u>(2,000,000)</u>
Cash flows from investing activities:	
Change in Cash in County Treasury value	(2,715,361)
Interest income received	<u>2,432,387</u>
Net cash used in investing activities	<u>(282,974)</u>
Increase in cash and investments	38,246,743
Cash and investments, July 1, 2022	<u>134,762,777</u>
Cash and investments, June 30, 2023	<u><u>\$ 173,009,520</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ <u>38,996,285</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in:	
Amount due from other funds	1,713,928
Prepaid expenditures	(478,252)
Increase (decrease) in:	
Accounts payable	(444,991)
Amount due to other funds	(2,744,711)
Unpaid claims and claim adjustment expenses	<u>3,487,458</u>
Total adjustments	<u>1,533,432</u>
Net cash provided by operating activities	<u><u>\$ 40,529,717</u></u>

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fresno Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in Fresno Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District receives funding from local, state and federal government sources and must comply with all the requirements of these funding source entities.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Cod. Sec. N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense and interest on general long-term liabilities are considered indirect expenses and are reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds

1 - *General Fund:*

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund, are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

2 - *Building Fund:*

The Building Fund is a capital project funds used to account for resources used for the acquisition of capital facilities by the District.

3 - *Bond Interest and Redemption Fund:*

The Bond Interest and Redemption Fund is a debt service fund used to account for resources used for the payment of general long-term liabilities principal, interest and related costs.

B - Other Funds

1 - *Special Revenue Funds:*

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes the Student Activity, Adult Education, Child Development, Cafeteria, and Deferred Maintenance Funds.

2 - *Capital Project Funds:*

The Capital Project Funds are used to account for resources used for the acquisition of capital facilities by the District. This includes the Capital Facilities, County School Facilities, and Special Reserve for Capital Outlay Projects Funds.

3 - *Self Insurance Fund:*

The Self-Insurance Fund is an internal service fund which is used to account for the District's property and liability claims, workers' compensation claims, and health benefits to current and retired employees, including medical, vision, dental and long-term sick leave. Included in the Self-Insurance Fund's nonoperating activities are contributions to fund the irrevocable OPEB trust fund and interest income.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California for the Local Control Funding Formula and categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

Stores Inventory: Stores inventory in the General, Student Activity and Cafeteria Funds consists mainly of consumable supplies and instructional materials held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$15,000 or more, or an original cost of \$5,000 or more when purchased with Federal resources, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 2 - 50 years depending on asset types.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding reported, which is in the statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Additionally, the District has recognized deferred outflows of resources related to the recognition of the pension and OPEB liabilities reported, which are in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized deferred inflows of resources related to the recognition of the pension and OPEB liabilities reported, which are in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 211,879,042	\$ 117,509,322	\$ 329,388,364
Deferred inflows of resources	\$ 122,455,000	\$ 8,500,000	\$ 130,955,000
Net pension liability	\$ 521,129,000	\$ 341,626,000	\$ 862,755,000
Pension expense	\$ 84,650,991	\$ 48,851,522	\$ 133,502,513

Compensated Absences: Compensated absences benefits are recorded as a liability of the District. The liability of \$4,025,818 is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the District since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

1. *Net Investment in Capital Assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted Net Position* - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for the District's property and liability claims, workers' compensation claims and health benefits to current and retired employees. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. *Unrestricted Net Position* – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and proprietary fund statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel within the District to assign fund balances. At June 30, 2023, the District had assigned a portion of the fund balance for the General Fund.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements if they have been adopted by the Board of Education. On July 30, 2008, the Board approved Board Policy 3100 establishing levels for the general fund reserve for economic uncertainties of five percent to ten percent of total expenditures.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of January 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Fresno bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the District's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS

District cash and investments at June 30, 2023 consisted of the following:

	Governmental Activities		
	Governmental Funds	Proprietary Fund	Total
Pooled Funds:			
Cash in County Treasury	\$ 890,479,907	\$ 173,009,420	\$1,063,489,327
Deposits:			
Cash on hand and in banks	39,634,409	100	39,634,509
Cash in revolving fund	44,084	-	44,084
Total deposits	39,678,493	100	39,678,593
Investments	58,367,116	-	58,367,116
Total cash and investments	<u>\$ 988,525,516</u>	<u>\$ 173,009,520</u>	<u>\$ 1,161,535,036</u>

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Fresno County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Fresno County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2023, the Fresno County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the District's accounts was \$39,196,229 and the bank balances were \$32,492,199. The total uninsured bank balance at June 30, 2023 was \$31,480,121.

Cash balances held in credit unions are insured by the National Credit Union Association. At June 30, 2023, the carrying amount of the District's accounts was \$482,364 and the credit union balances were \$482,717. The total uninsured credit union balance at June 30, 2023 was \$232,717.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments: In October 2016, the District issued crossover refunding bonds and the bond proceeds were deposited into an irrevocable escrow fund to be funded, invested and held. Amounts held in the escrow fund will be applied to (a) pay respective interest due on the 2016 Refunding Bonds to and including the crossover dates, and (b) on the crossover date, pay the redemption price of the refunded prior bonds. The amounts Investments at June 30, 2023 are reported at fair value and consisted of the following:

	<u>Rating</u>	<u>2023</u>
Investments:		
U.S. Treasury Notes	Aaa	\$ 58,365,266
Money Market account	N/A	<u>1,850</u>
Total investments		<u>\$ 58,367,116</u>

Investment security ratings reported as of June 30, 2023 are defined by Moody's.

The following presents information about the District's assets measured at fair value on a recurring basis as of June 30, 2023, and indicates the fair value hierarchy of the valuation techniques utilized by the District to determine such fair value based on the hierarchy:

Level 1 – Quoted market prices or identical instruments traded in active exchange markets.

Level 2 – Significant other observable inputs such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.

Level 3 – Significant unobservable inputs that reflect a reporting entity's own assumptions about the methods that market participants would use in pricing an asset or liability.

The District is required or permitted to record the following assets at fair value on a recurring basis:

	<u>2023</u>			
<u>Description</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U.S. Treasury Notes	\$ 58,365,266	\$ -	\$ 58,365,266	\$ -
Money Market account	<u>1,850</u>	<u>-</u>	<u>1,850</u>	<u>-</u>
	<u>\$ 58,367,116</u>	<u>\$ -</u>	<u>\$ 58,367,116</u>	<u>\$ -</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District's investments are generally classified in Level 2 of the fair value hierarchy because they are valued using broker or dealer quotations, or alternative pricing sources with reasonable level of price transparency. The types of investments valued based on observable inputs includes U.S. Treasury Notes and Foreign Issues are classified within level 2 of the fair value hierarchy.

The District had no non-recurring assets and no liabilities at June 30, 2023 which were required to be disclosed using the fair value hierarchy.

Investment Interest Rate Risk: The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Maturities of investments held at June 30, 2023 consist of the following:

	Maturity			
	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One Year through Five Years</u>	<u>Six Years through Ten Years</u>
Investments securities:				
U.S. Treasury Notes	\$ 58,365,266	\$ 58,365,266	\$ -	\$ -
Money Market account	<u>1,850</u>	<u>1,850</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 58,367,116</u>	<u>\$ 58,367,116</u>	<u>\$ -</u>	<u>\$ -</u>

Investment Credit Risk: The District's investment policy limits investment choices to obligations of the United States Treasury, sweep accounts and trustee banks and guaranteed investment contracts. At June 30, 2023, all investments represented U.S. Treasury Notes and Foreign Issue Notes which were issued, registered and held by the Escrow Agent.

Concentration of Investment Credit Risk: At June 30, 2023, the District had \$58,365,266 in U.S. Treasury Notes which represented more than five percent of the District's total investments.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2023 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Governmental Activities</u>		
Major Funds:		
General	\$ 17,479,382	\$ 17,830,306
Building	6,231,045	53,580,238
Non-Major Funds:		
Student Activities	183	184,153
Adult Education	50,316	1,904,754
Child Development	5,625,062	11,858,232
Cafeteria	7,671,941	7,774,486
Deferred Maintenance	-	49,046
Capital Facilities	-	145,466
County School Facilities	52,641,774	-
Special Reserve for Capital Outlay Projects	2,000,089	-
Proprietary Fund:		
Self-Insurance	<u>2,109,920</u>	<u>483,031</u>
Total	<u>\$ 93,809,712</u>	<u>\$ 93,809,712</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2022-23 fiscal year were as follows:

Transfer from the Building Fund to the County School Facilities Fund to contribute for the local share by project.	\$ 43,371,805
Transfer from the General Fund to the Deferred Maintenance Fund for the State Deferred Allocation, as received in the General Fund.	3,353,446
Transfer from the Building Fund to the General Fund to contribute to Routine Restricted Maintenance.	3,353,446
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	1,137,745
Transfer from the Child Development Fund to the General Fund for indirect costs.	827,512
Transfer from the Adult Education Fund to the General Fund for indirect costs.	195,637
Transfer from the Capital Facilities Fund to the General Fund for indirect costs.	<u>66,110</u>
	<u>\$ 52,305,701</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance July 1, <u>2022</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance June 30, <u>2023</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 66,411,797	\$ -	\$ -	\$ 66,411,797
Work-in-process	223,076,943	93,464,961	50,515,180	266,026,724
Depreciable:				
Land improvements	119,617,401	14,806,757	-	134,424,158
Buildings	1,121,888,371	35,708,423	770,094	1,156,826,700
Equipment	<u>44,598,346</u>	<u>8,456,813</u>	<u>-</u>	<u>53,055,159</u>
Totals, at cost	<u>1,575,592,858</u>	<u>152,436,954</u>	<u>51,285,274</u>	<u>1,676,744,538</u>
Less accumulated depreciation:				
Land improvements	(63,008,895)	(5,648,618)	-	(68,657,513)
Buildings	(444,814,799)	(28,997,498)	(770,094)	(473,042,203)
Equipment	<u>(33,324,098)</u>	<u>(2,621,546)</u>	<u>-</u>	<u>(35,945,644)</u>
Total accumulated depreciation	<u>(541,147,792)</u>	<u>(37,267,662)</u>	<u>(770,094)</u>	<u>(577,645,360)</u>
Governmental activities capital assets, net	<u>\$ 1,034,445,066</u>	<u>\$ 115,169,292</u>	<u>\$ 50,515,180</u>	<u>\$ 1,099,099,178</u>

Depreciation expense was charged to governmental activities for the year end June 30, 2023 as follows:

Governmental activities:	
Unallocated	<u>\$ 37,267,662</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 - SELF-INSURANCE

The District has established a self-insurance fund to account for the risk of loss for property and liability, workers' compensation, and employee health benefits. For the year ended June 30, 2023, the District was self-insured up to \$2,000,000 for each workers' compensation claim, \$250,000 for each property claim, and \$1,000,000 for each liability claim. The District purchased commercial excess insurance for claims above the self-insured retention.

The property and liability claims liability of \$5,167,664 is based on an actuarial projected estimate at June 30, 2023, discounted at .25%. The workers' compensation claims liability of \$32,097,871 is based on an actuarial projected estimate at June 30, 2023, discounted at 3.5%. The health claims liability of \$25,051,521 is based on an actuarial projected estimate at June 30, 2023, discounted at 3.0% - 6.0%. The liability for all programs includes a component for unallocated loss adjustment expenses. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. Changes in the claims liability for the years ended June 30, 2023 and 2022 were as follows:

	<u>Property and Liability</u>	<u>Workers' Compensation</u>	<u>Health</u>	<u>Total</u>
Claims liability at June 30, 2021	\$ 3,143,815	\$ 31,001,698	\$ 21,888,321	\$ 56,033,834
Incurred claims	5,259,210	8,348,030	183,750,812	197,358,052
Paid claims	<u>(5,102,019)</u>	<u>(7,048,456)</u>	<u>(182,411,813)</u>	<u>(194,562,288)</u>
Claims liability at June 30, 2022	<u>3,301,006</u>	<u>32,301,272</u>	<u>23,227,320</u>	<u>58,829,598</u>
Incurred claims	9,052,047	8,480,768	189,425,422	206,958,237
Paid claims	<u>(7,185,389)</u>	<u>(8,684,169)</u>	<u>(187,601,221)</u>	<u>(203,470,779)</u>
Claims liability at June 30, 2023	<u><u>\$ 5,167,664</u></u>	<u><u>\$ 32,097,871</u></u>	<u><u>\$ 25,051,521</u></u>	<u><u>\$ 62,317,056</u></u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES

General Obligation Bonds

<u>Series</u>	<u>Interest Rate %</u>	<u>Date of Issuance</u>	<u>Maturity Date</u>	<u>Original Issuance</u>	<u>Outstanding July 1, 2022</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2023</u>
1999 Series C	4.5 - 5.125%	1999	2023	\$ 40,640,000	\$ 820,000	\$ -	\$ 820,000	\$ -
2002 Series A	2.25 - 6.0%	2002	2027	65,485,000	18,330,000	-	4,880,000	13,450,000
2004 GO Refunding 1995 Series B	1.70 - 5.25%	2004	2028	58,040,000	16,895,000	-	3,425,000	13,470,000
2001 Series F	5.48%	2009	2026	29,429,022	10,429,219	-	2,400,086	8,029,133
2010 GO Refunding	2.0 - 4.0%	2010	2023	12,040,000	1,065,000	-	1,065,000	-
2001 Measure K Series G	5.39 - 11.814%	2011	2023	55,570,915	275,006	-	275,006	-
2012 GO Refunding Series A	1.0 - 4.5%	2012	2023	39,895,000	1,775,000	-	1,775,000	-
2010 Measure Q Series C	2% - 5.5%	2012	2047	54,997,540	45,105,385	-	-	45,105,385
2015 GO Refunding	2.0% - 5.0%	2015	2031	14,555,000	10,450,000	-	735,000	9,715,000
2010 Series E Current Interest	2.0% - 5.0%	2015	2041	49,565,000	14,825,000	-	-	14,825,000
2010 Series E Capital Appreciation	2.0% - 5.0%	2015	2028	5,433,095	2,799,706	-	-	2,799,706
2016 GO Refunding Series A	3.13% - 3.6%	2016	2042	60,480,000	60,480,000	-	-	60,480,000
2010 Measure Q Series F	2.0% - 4.0%	2016	2042	30,010,000	25,890,000	-	-	25,890,000
2016 GO Refunding Series B	4.0% - 5.0%	2016	2047	59,590,988	59,590,988	-	-	59,590,988
2016 Series A Current Interest	2.0% - 5.0%	2018	2044	38,500,000	12,820,000	-	-	12,820,000
2016 Series A Capital Appreciation	2.0% - 5.0%	2018	2032	21,496,623	9,899,294	-	-	9,899,294
2019 GO Refunding	2.317 - 3.756%	2019	2042	103,738,005	103,738,005	-	-	103,738,005
2016 Measure X Series B	3.0 - 4.0%	2019	2044	75,000,000	53,840,000	-	-	53,840,000
2016 Measure X Series C	2.5 - 4.0%	2021	2044	45,000,000	36,295,000	-	-	36,295,000
2016 Measure X Series D	2.0 - 3.0%	2021	2037	45,000,000	45,000,000	-	3,380,000	41,620,000
2020 Measure M Series A	3.0 - 4.0%	2021	2056	80,000,000	74,775,000	-	9,035,000	65,740,000
2020 GO Refunding	0.237 - 3.013%	2021	2048	92,615,000	91,625,000	-	415,000	91,210,000
2022 GO Refunding Series A	4.0%	2022	2030	30,290,000	30,290,000	-	4,390,000	25,900,000
2022 GO Refunding Series B	0.538 - 3.197%	2022	2046	70,360,000	70,360,000	-	655,000	69,705,000
2020 Measure M Series B	3.48 - 5.00%	2023	2056	125,000,000	-	125,000,000	5,645,000	119,355,000
				<u>\$ 1,302,731,188</u>	<u>\$ 797,372,603</u>	<u>\$ 125,000,000</u>	<u>\$ 38,895,092</u>	<u>\$ 883,477,511</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2002, Series A, General Obligation Bonds outstanding as of June 30, 2023, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 5,180,000	\$ 794,400	\$ 5,974,400
2025	5,500,000	483,000	5,983,000
2026	2,550,000	152,400	2,702,400
2027	<u>220,000</u>	<u>6,600</u>	<u>226,600</u>
	<u>\$ 13,450,000</u>	<u>\$ 1,436,400</u>	<u>\$ 14,886,400</u>

The annual payments required to amortize the 2004 Refunding, Series 95B, General Obligation Bonds outstanding as of June 30, 2023, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 3,585,000	\$ 699,301	\$ 4,284,301
2025	3,815,000	510,037	4,325,037
2026	3,985,000	309,487	4,294,487
2027	1,925,000	99,224	2,024,224
2028	<u>160,000</u>	<u>4,200</u>	<u>164,200</u>
	<u>\$ 13,470,000</u>	<u>\$ 1,622,249</u>	<u>\$ 15,092,249</u>

In December 2009, the District issued Qualified School Construction Bonds (QSCB) through the Central Valley Support Services Joint Powers Agency (CVSS) with proceeds of \$41,397,820. Also in December 2009, the District issued 2001, Series F, General Obligation Bonds with proceeds of \$29,429,022. The proceeds from Series F were sold to CVSS for the purpose of completing the District's obligation to repay the outstanding QSCB balance. The District incurred \$720,142 in expenses related to the cost of issuance of the QSCB and Series F. The remaining proceeds from the QSCB totaling \$11,248,656 was deposited in the District Building Fund for use on District construction projects approved under Measure K.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,530,083	\$ 370,807	\$ 2,900,890
2025	2,667,218	228,350	2,895,568
2026	<u>2,831,832</u>	<u>77,621</u>	<u>2,909,453</u>
	<u>\$ 8,029,133</u>	<u>\$ 676,778</u>	<u>\$ 8,705,911</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2010 Measure Q, Series C, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 1,707,200	\$ 1,707,200
2025	-	1,707,200	1,707,200
2026	-	1,707,200	1,707,200
2027	-	1,707,200	1,707,200
2028	-	1,707,200	1,707,200
2029-2033	2,387,475	13,443,525	15,831,000
2034-2038	3,724,528	20,126,471	23,850,999
2039-2043	4,433,193	31,958,423	36,391,616
2044-2047	<u>34,560,189</u>	<u>29,478,663</u>	<u>64,038,852</u>
	<u>\$ 45,105,385</u>	<u>\$ 103,543,082</u>	<u>\$ 148,648,467</u>

The annual payments required to amortize the 2015 Refunding General Obligation Bonds, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 765,000	\$ 293,544	\$ 1,058,544
2025	2,370,000	255,313	2,625,313
2026	765,000	210,388	975,388
2027	650,000	185,338	835,338
2028	80,000	174,338	254,338
2029-2031	<u>5,085,000</u>	<u>234,769</u>	<u>5,319,769</u>
	<u>\$ 9,715,000</u>	<u>\$ 1,353,690</u>	<u>\$ 11,068,690</u>

The annual payments required to amortize the 2010 Series E, Current Interest General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 578,306	\$ 578,306
2025	-	578,306	578,306
2026	-	578,306	578,306
2027	-	578,306	578,306
2028	-	578,306	578,306
2029-2033	1,010,000	2,873,225	3,883,225
2034-2038	6,865,000	2,107,097	8,972,097
2039-2041	<u>6,950,000</u>	<u>473,400</u>	<u>7,423,400</u>
	<u>\$ 14,825,000</u>	<u>\$ 8,345,252</u>	<u>\$ 23,170,252</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2010 Series E, Capital Appreciation General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 675,063	\$ 219,937	\$ 895,000
2026	662,569	267,431	930,000
2027	732,894	357,106	1,090,000
2028	<u>729,180</u>	<u>420,820</u>	<u>1,150,000</u>
	<u>\$ 2,799,706</u>	<u>\$ 1,265,294</u>	<u>\$ 4,065,000</u>

The annual payments required to amortize the 2016 Refunding General Obligation Bonds, Series A, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 2,475,850	\$ 2,475,850
2025	-	2,475,850	2,475,850
2026	-	2,475,850	2,475,850
2027	-	2,475,850	2,475,850
2028	-	2,475,850	2,475,850
2029-2033	9,075,000	11,754,175	20,829,175
2034-2038	23,375,000	8,124,900	31,499,900
2039-2042	<u>28,030,000</u>	<u>2,361,000</u>	<u>30,391,000</u>
	<u>\$ 60,480,000</u>	<u>\$ 34,619,325</u>	<u>\$ 95,099,325</u>

The annual payments required to amortize the 2010 Election of 2010, Series F, outstanding as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 840,050	\$ 840,050
2025	-	840,050	840,050
2026	-	840,050	840,050
2027	-	840,050	840,050
2028	-	840,050	840,050
2029-2033	4,940,000	3,946,300	8,886,300
2034-2038	10,020,000	2,463,925	12,483,925
2039-2042	<u>10,930,000</u>	<u>696,750</u>	<u>11,626,750</u>
	<u>\$ 25,890,000</u>	<u>\$ 11,307,225</u>	<u>\$ 37,197,225</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In October 2016, the District issued the 2016 Refunding General Obligation Bonds, Series B in the amount of \$59,590,988. Proceeds from the Crossover Refunding will be applied for the purpose of advance refunding, on a crossover basis, certain maturities of the District's Election of 2010, Series C General Obligation Bonds. At the crossover date, August 1, 2023, the proceeds from the Series B Refunding General Obligation Bonds will be used to repay the refunded maturities, at which time they will be considered defeased.

The annual payments required to amortize the 2016 Refunding General Obligation Bonds, Series B, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 1,649,600	\$ 1,649,600
2025	-	1,649,600	1,649,600
2026	-	1,649,600	1,649,600
2027	-	1,649,600	1,649,600
2028	-	1,649,600	1,649,600
2029-2033	1,580,083	9,207,917	10,788,000
2034-2038	3,853,511	11,784,489	15,638,000
2039-2043	8,294,265	19,863,735	28,158,000
2044-2047	45,863,129	11,620,271	57,483,400
	<u>\$ 59,590,988</u>	<u>\$ 60,724,412</u>	<u>\$ 120,315,400</u>

The annual payments required to amortize the 2016 Series A, Current Interest General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 512,800	\$ 512,800
2025	-	512,800	512,800
2026	-	512,800	512,800
2027	-	512,800	512,800
2028	-	512,800	512,800
2029-2033	-	2,564,000	2,564,000
2034-2038	-	2,564,000	2,564,000
2039-2043	6,170,000	2,440,600	8,610,600
2044	6,650,000	133,000	6,783,000
	<u>\$ 12,820,000</u>	<u>\$ 10,265,600</u>	<u>\$ 23,085,600</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2016 Series A, Capital Appreciation General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

The annual payments required to amortize the 2019 General Obligation Refunding Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 599,980	\$ 55,020	\$ 655,000
2025	802,445	102,555	905,000
2026	1,034,613	170,387	1,205,000
2027	3,260,694	664,306	3,925,000
2028	4,364,112	1,080,887	5,444,999
2029-2033	30,171,797	13,291,367	43,463,164
2034-2038	35,687,591	27,667,645	63,355,236
2039-2042	<u>27,816,773</u>	<u>31,452,738</u>	<u>59,269,511</u>
	<u>\$ 103,738,005</u>	<u>\$ 74,484,905</u>	<u>\$ 178,222,910</u>

The annual payments required to amortize the 2016 Series B General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ -	\$ 1,959,350	\$ 1,959,350
2025	-	1,959,350	1,959,350
2026	-	1,959,350	1,959,350
2027	-	1,959,350	1,959,350
2028	1,475,000	1,929,850	3,404,850
2029-2033	9,885,000	8,584,650	18,469,650
2034-2038	15,030,000	6,115,350	21,145,350
2039-2043	22,190,000	2,618,175	24,808,175
2044	<u>5,260,000</u>	<u>78,900</u>	<u>5,338,900</u>
	<u>\$ 53,840,000</u>	<u>\$ 27,164,325</u>	<u>\$ 81,004,325</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2016 Series C General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 1,172,000	\$ 1,172,000
2025	-	1,172,000	1,172,000
2026	-	1,172,000	1,172,000
2027	1,775,000	1,136,500	2,911,500
2028	1,005,000	1,080,900	2,085,900
2029-2033	6,615,000	4,688,100	11,303,100
2034-2038	9,840,000	3,144,450	12,984,450
2039-2043	13,885,000	1,364,238	15,249,238
2044	<u>3,175,000</u>	<u>39,688</u>	<u>3,214,688</u>
	<u>\$ 36,295,000</u>	<u>\$ 14,969,876</u>	<u>\$ 51,264,876</u>

The annual payments required to amortize the 2016 Series D General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 5,130,000	\$ 956,850	\$ 6,086,850
2025	3,435,000	854,250	4,289,250
2026	2,810,000	785,550	3,595,550
2027	3,530,000	729,350	4,259,350
2028	2,075,000	658,750	2,733,750
2029-2033	12,195,000	2,624,450	14,819,450
2034-2037	<u>12,445,000</u>	<u>960,450</u>	<u>13,405,450</u>
	<u>\$ 41,620,000</u>	<u>\$ 7,569,650</u>	<u>\$ 49,189,650</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2020 Series A General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,800,000	\$ 2,130,175	\$ 3,930,175
2025	-	2,094,175	2,094,175
2026	-	2,094,175	2,094,175
2027	-	2,094,175	2,094,175
2028	-	2,094,175	2,094,175
2029-2033	1,765,000	10,372,975	12,137,975
2034-2038	5,235,000	9,645,375	14,880,375
2039-2043	8,945,000	8,244,775	17,189,775
2044-2048	13,825,000	6,084,697	19,909,697
2049-2053	19,325,000	3,739,016	23,064,016
2054-2056	14,845,000	686,025	15,531,025
	<u>\$ 65,740,000</u>	<u>\$ 49,279,738</u>	<u>\$ 115,019,738</u>

The annual payments required to amortize the 2020 Refunding General Obligation Bonds payable, outstanding as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 3,775,000	\$ 2,147,794	\$ 5,922,794
2025	2,215,000	2,131,111	4,346,111
2026	3,875,000	2,106,311	5,981,311
2027	3,890,000	2,066,873	5,956,873
2028	3,925,000	2,017,739	5,942,739
2029-2033	11,185,000	9,458,168	20,643,168
2034-2038	11,750,000	8,331,724	20,081,724
2039-2043	14,075,000	6,516,401	20,591,401
2044-2048	36,520,000	3,886,619	40,406,619
	<u>\$ 91,210,000</u>	<u>\$ 38,662,740</u>	<u>\$ 129,872,740</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The annual payments required to amortize the 2021 Refunding General Obligation Bonds, Series A, outstanding as of June 30, 2023, are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,840,000	\$ 979,200	\$ 3,819,200
2025	2,870,000	865,000	3,735,000
2026	3,370,000	740,200	4,110,200
2027	3,645,000	599,900	4,244,900
2028	4,165,000	443,700	4,608,700
2029-2030	<u>9,010,000</u>	<u>363,400</u>	<u>9,373,400</u>
	<u>\$ 25,900,000</u>	<u>\$ 3,991,400</u>	<u>\$ 29,891,400</u>

The annual payments required to amortize the 2021 Refunding General Obligation Bonds, Series B, outstanding as of June 30, 2023, are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 2,124,845	\$ 2,124,845
2025	-	2,124,845	2,124,845
2026	-	2,124,845	2,124,845
2027	-	2,124,845	2,124,845
2028	-	2,124,845	2,124,845
2029-2033	6,760,000	10,325,397	17,085,397
2034-2038	19,635,000	8,503,357	28,138,357
2039-2043	28,175,000	4,813,483	32,988,483
2044-2046	<u>15,135,000</u>	<u>744,821</u>	<u>15,879,821</u>
	<u>\$ 69,705,000</u>	<u>\$ 35,011,283</u>	<u>\$ 104,716,283</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In August 2022, the District issued Election of 2020, Series B General Obligation Bonds (2020 Series B Bonds), totaling \$125,000,000. The 2020 Series B Bonds were issued to finance the repair, upgrade, acquisition, construction and/or reequipping of various District properties.

The annual payments required to amortize the 2020 Series B Bonds outstanding as of June 30, 2023, are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 10,475,000	\$ 5,061,525	\$ 15,536,525
2025	8,520,000	4,586,650	13,106,650
2026	-	4,373,650	4,373,650
2027	-	4,373,650	4,373,650
2028	-	4,373,650	4,373,650
2029-2033	1,065,000	21,819,125	22,884,125
2034-2038	6,055,000	20,952,625	27,007,625
2039-2043	12,495,000	18,677,625	31,172,625
2044-2048	21,470,000	14,516,550	35,986,550
2049-2053	32,880,000	8,768,400	41,648,400
2054-2056	<u>26,395,000</u>	<u>1,633,300</u>	<u>28,028,300</u>
	<u>\$ 119,355,000</u>	<u>\$ 109,136,750</u>	<u>\$ 228,491,750</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023 is shown below:

<u>Governmental Activities</u>	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2023</u>	<u>Amounts Due Within One Year</u>
<u>Debt:</u>					
General Obligation Bonds	\$ 797,372,603	\$ 125,000,000	\$ 38,895,092	\$ 883,477,511	\$ 36,680,063
Unamortized premiums	35,303,862	4,323,713	1,940,021	37,687,554	1,859,517
Accreted interest	25,531,944	6,980,411	674,994	31,837,361	55,020
<u>Other long-term liabilities:</u>					
Net OPEB liability (Note 10)	987,304,445	-	343,297,475	644,006,970	-
Net pension liability (Notes 8 and 9)	492,432,000	370,323,000	-	862,755,000	-
Compensated absences	<u>5,065,912</u>	<u>-</u>	<u>1,040,094</u>	<u>4,025,818</u>	<u>-</u>
Totals	<u>\$2,343,010,766</u>	<u>\$ 506,627,124</u>	<u>\$ 385,847,676</u>	<u>\$ 2,463,790,214</u>	<u>\$ 38,594,600</u>

Payments on the General Obligation Bonds are made from the Bond Interest Redemption Fund. Payments for compensated absences, net OPEB liability, and net pension liability are made from the fund for which the related employee worked.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 - FUND BALANCES

Fund balances, by category, at June 30, 2023 consisted of the following:

	General <u>Fund</u>	Building <u>Fund</u>	Bond Interest and Redemption <u>Fund</u>	All Non-Major <u>Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 43,534	\$ -	\$ -	\$ 550	\$ 44,084
Prepaid expenditures	2,189,659	-	-	40,194	2,229,853
Stores inventory	<u>3,028,901</u>	<u>-</u>	<u>-</u>	<u>2,987,485</u>	<u>6,016,386</u>
Subtotal					
nonspendable	<u>5,262,094</u>	<u>-</u>	<u>-</u>	<u>3,028,229</u>	<u>8,290,323</u>
Restricted:					
Legally restricted:					
Grants	225,484,115	-	-	-	225,484,115
Student activities	-	-	-	2,523,773	2,523,773
Adult ed programs	-	-	-	1,403,339	1,403,339
Child development	-	-	-	713,448	713,448
Cafeteria operations	-	-	-	25,363,225	25,363,225
Capital projects	-	145,829,279	-	56,290,931	202,120,210
Debt service	<u>-</u>	<u>-</u>	<u>120,327,312</u>	<u>-</u>	<u>120,327,312</u>
Subtotal restricted	<u>225,484,115</u>	<u>145,829,279</u>	<u>120,327,312</u>	<u>86,294,716</u>	<u>577,935,422</u>
Committed:					
Pandemic					
learning recovery	122,400,000	-	-	-	122,400,000
Textbook Adoption	31,500,000	-	-	-	31,500,000
Supplemental and					
concentration carryover	<u>24,544,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,544,897</u>
Subtotal assigned	<u>178,444,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,444,897</u>
Assigned:					
Education center and					
2011 Fulton St remodels	5,000,000	-	-	-	5,000,000
School site carryover	1,023,000	-	-	-	1,023,000
Design Science facility	3,400,000	-	-	-	3,400,000
Financial softw are					
upgrade	1,100,000	-	-	-	1,100,000
Restroom renovation	<u>1,205,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,205,000</u>
Subtotal assigned	<u>11,728,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,728,000</u>
Unassigned:					
Designated for economic					
uncertainty	<u>132,954,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,954,758</u>
Total fund balances	<u>\$ 553,873,864</u>	<u>\$ 145,829,279</u>	<u>\$ 120,327,312</u>	<u>\$ 89,322,945</u>	<u>\$ 909,353,400</u>

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation") were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and AB 84, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-22.

Under CalSTRS 2% at 62, pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

Employers – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS employer contribution rates effective for fiscal year 2022-2023 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022	8.250%	10.850%	19.100%
July 1, 2023 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$97,170,042 to the plan for the fiscal year ended June 30, 2023.

State – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2021-22. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the "Rainy-Day Budget Stabilization Fund Act", which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS state contribution rates effective for fiscal year 2022-2023 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2022 July 01, 2023 to	2.017%	6.311%	2.50%	10.828%
June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 521,129,000
State's proportionate share of the net pension liability associated with the District	<u>294,556,000</u>
Total	<u>\$ 815,685,000</u>

The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2022, the District's proportion was 0.750 percent, which was an increase of 0.101 percent from its proportion measured as of June 30, 2021.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

For the year ended June 30, 2023, the District recognized pension expense of \$84,650,991 and revenue of \$47,123,964 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 427,000	\$ 39,074,000
Changes of assumptions	25,844,000	-
Net differences between projected and actual earnings on investments	-	25,484,000
Changes in proportion and differences between District contributions and proportionate share of contributions	88,438,000	57,897,000
Contributions made subsequent to measurement date	<u>97,170,042</u>	<u>-</u>
Total	<u>\$ 211,879,042</u>	<u>\$ 122,455,000</u>

\$97,170,042 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending <u>June 30,</u>	
2024	\$ 968,234
2025	\$ (18,834,767)
2026	\$ (35,637,267)
2027	\$ 38,878,400
2028	\$ (2,871,600)
2029	\$ 9,751,000

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
District's proportionate share of the net pension liability	<u>\$ 885,071,000</u>	<u>\$ 521,129,000</u>	<u>\$ 218,948,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer’s Retirement Fund B

Plan Description: The schools’ cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-2023.

Employers - The employer contribution rate was 25.37 percent of applicable member earnings.

The District contributed \$43,112,322 to the plan for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability of \$341,626,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2023, the District’s proportion was 0.993 percent, which was an increase of 0.023 percent from its proportion measured as of June 30, 2023.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2023, the District recognized pension expense of \$48,851,522. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,544,000	\$ 8,500,000
Changes of assumptions	25,272,000	-
Net differences between projected and actual earnings on investments	40,336,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,245,000	-
Contributions made subsequent to measurement date	<u>43,112,322</u>	<u>-</u>
Total	<u>\$ 117,509,322</u>	<u>\$ 8,500,000</u>

\$43,112,322 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending <u>June 30,</u>	
2024	\$ 17,331,333
2025	\$ 13,644,333
2026	\$ 10,324,834
2027	\$ 24,596,500

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

- (1) An expected inflation rate of 2.30% used for this period
(2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District’s proportionate share of the net pension liability	<u>\$ 493,496,000</u>	<u>\$ 341,626,000</u>	<u>\$ 216,111,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS

General Information about the Other Postemployment Benefits (OPEB) Plan

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides postemployment health care benefits to eligible employees and their dependents under a single employer defined benefit OPEB plan. The plan does not issue separate financial statements.

The District established an irrevocable trust under the California Employer's Retiree Benefit Trust Program (CERBT) to prefund the costs of other postemployment benefits. The funds in the CERBT are held in trust and will be administered by the California Public Employees' Retirement System (CalPERS) as an agent multiple-employer plan. Benefit provisions are established and may be amended by District labor agreements which are approved by the Board of Education. The District's contributions to the irrevocable trust is included in the CERBT, which is included in the CalPERS ACFR. Copies of the CalPERS' ACFR may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

The CERBT fund, which is an Internal Revenue Code (IRC) Section 115 Trust, is set up for the purpose of (i) receiving employer contributions to prefund health and other post-employment benefits for retirees and their beneficiaries, (ii) invest contributed amounts and income therein, and (iii) disburse contributed amounts and income therein, if any, to pay for costs of administration of the fund and to pay for health care costs or other post-employment benefits in accordance with the terms of the District's OPEB plan.

Benefits Provided: District employees hired before July 1, 2005, who retire after attaining age 57.5 and completing a requisite period of service, may receive District-paid medical and prescription drug coverage for life (with continuation to the surviving spouse, if any), and subject to retiree contributions shown in the table below. The requisite service is 10 years if hired before January 1, 1982 (July 1, 1982 for Classified), 16 years if hired between January 1, 1982 and July 1, 1994 (but 10 years if rehired with a pre-1982 original date of hire), and 16 years for those hired or re-hired after July 1, 1994 (but before July 1, 2005).

District employees hired on or after July 1, 2005, who retire after attaining age 60 and completing at least 25 years of service, receive District-paid coverage for the earlier of 5 years or until age 65. These benefits are also subject to retiree contributions, described below.

Effective July 1, 2023, retirees who enroll in Medicare Parts A and B will be covered under the Aetna Medicare Advantage Plan. Retirees over age 65 who are not enrolled in Medicare remain on the self-insured plan.

The District began collecting retiree contributions in July 2006. Retiree contributions will be charged only to individuals retiring after August 31, 2006.

The schedule for determining a retiree's monthly contributions (including Health Assessment Fees of \$10, where applicable) is shown in the following table:

Retiree Age	Retiree	Spouse <65	Spouse 65-74	Spouse 75+	Child	Family
Under 65	\$160	\$60	\$60	\$60	\$15	\$70
Ages 65 - 74	\$10	\$10	\$10	\$-	\$10 each	N/A
Ages 75 +	\$-	\$10	\$10	\$-	10	N/A

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2023:

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	5,444
Active employees	<u>8,574</u>
	<u>14,018</u>

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Contributions to the Plan from the District were \$41,070,546 for the year ended June 30, 2023. District contributions to the Trust are voluntary. Employees are not required to contribute to the OPEB plan.

OPEB Plan Investments: The plan discount rate of 5.5% was determined using the following asset allocation and assumed rate of return:

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	34.0%	4.8%
U.S. Fixed Income	41.0	1.8
Real Estate	17.0	3.7
Treasury Inflation-Protected Securities	5.0	1.6
Cash Equivalents	3.0	0.2

*Geometric average

Rolling periods of time for all asset classes in combination we used to appropriately reflect correlation between asset classes. This means that the average returns for any asset class do not necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. Additionally, the historic 30 year real rates of return for each asset class along with the assumed long-term inflation assumption was used to set the discount rate. The investment return was offset by assumed investment expenses of 25 basis points. It was further assumed that contributions to the plan would be sufficient to fully fund the obligation over a period not to exceed 30 years.

Money-weighted rate of return on OPEB plan investments	3.51%
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The money-weighted rate of return expresses investment performance, net of OPEB plan investment expenses, adjusted for the changing amounts actually invested.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions: The District's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that same date.

Valuation Date	June 30, 2023
Pre-Retirement Mortality Rate	RP 2019 Employee Mortality Table, without projection
Post-Retirement Mortality Rate	RP 2019 Health Annuitant Mortality Table, without projection
Discount Rate	5.5%. Based on the long-term expected rate of return
Investment Rate of Return	5.5%
Retirement Rate	CalPERS (2019) and CalSTRS (2018) experience studies.
Healthcare cost trend rate	6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069, and 4.00% for 2070 and later. Medicare ages: 4.50% for 2023-2029 and 4.00% for 2030 and later.
Salary Increases	3.0% per year
Termination Rate	CalPERS (2019) and CalSTRS (2018) experience studies.
Percent of Retirees with Spouses	Future Retirees <65: 67% Future Retirees >65: 50%
Percent of Retirees with Eligible Dependents	Future Retirees: In proportion to current retirees Current Retirees: Actual dependent data was used
Funding Method	Entry Age Cost Method

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2022	\$ 1,051,184,852	\$ 63,880,407	\$ 987,304,445
Changes for the year:			
Service cost	16,833,050	-	16,833,050
Interest	62,970,376	-	62,970,376
Difference between expected and actual experience	(39,961,024)	-	(39,961,024)
Changes in assumptions	(339,676,866)	-	(339,676,866)
Employer contributions	-	41,070,546	(41,070,546)
Net investment income	-	2,448,040	(2,448,040)
Administrative expense	-	(55,575)	55,575
Benefit payments	(37,570,546)	(37,570,546)	-
Net change	(337,405,010)	5,892,465	(343,297,475)
Balance at June 30, 2023	\$ 713,779,842	\$ 69,772,872	\$ 644,006,970

Fiduciary Net Position as a % of the Total OPEB Liability, at June 30, 2023: 9.78%

The changes in assumptions at the June 30, 2023 measurement include incorporating the impact of the adoption of the Medicare Advantage Plan for retirees enrolled in Medicare Parts A and B. In addition, the healthcare cost trend rate was updated from a decreasing range of 5.60% to 4.00% at the June 30, 2022 measurement date, to a decreasing range of 6.00% to 4.00% at the June 30, 2023 measurement date. Lastly, the discount rate was updated from 6.00% at the June 30, 2022 measurement date, to 5.50% at the June 30, 2023 measurement date.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 5.50 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (4.50 percent) and 1 percent higher (6.50 percent):

	Discount Rate 1% Lower (4.50%)	Valuation Discount Rate (5.50%)	Discount Rate 1% Higher (6.50%)
Net OPEB liability	\$ 738,046,152	\$ 644,006,970	\$ 565,566,897

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The following table presents the net OPEB liability calculated using the health care cost trend rate of 6.0-4.0 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percent lower (5.0-3.0 percent) and 1 percent higher (7.0-5.0 percent):

	Health Care Trend Rate 1% <u>Lower (5.0 - 3.0%)</u>	Valuation Health Care Trend Rate (6.0 - 4.0%)	Health Care Trend Rate 1% <u>Higher (7.0 - 5.0%)</u>
Net OPEB liability	<u>\$ 556,484,690</u>	<u>\$ 644,006,970</u>	<u>\$ 751,150,716</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2023, the District recognized OPEB expense (benefit) of \$(1,202,327). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 45,324,922	\$ 34,169,571
Change in assumptions	-	427,660,283
Net differences between projected and actual earnings on investments	<u>9,160,465</u>	<u>3,070,793</u>
Total	<u>\$ 54,485,387</u>	<u>\$ 464,900,647</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending June 30,</u>	
2024	\$ (77,118,428)
2025	\$ (77,184,807)
2026	\$ (72,104,990)
2027	\$ (72,404,575)
2028	\$ (62,084,474)
2029	\$ (49,517,986)

Deferred outflows and deferred inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period. Deferred outflows and deferred inflows related to changes in assumptions and differences between expected and actual experience which originated in fiscal years ending June 30, 2019 through June 30, 2022 are amortized over a closed 6.4-year period. Deferred outflows and deferred inflows related to changes in assumptions and differences between expected and actual experience which originated in fiscal years ending June 30, 2019 through June 30, 2023 are amortized over a closed 6.9-year period.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 - JOINT POWERS AGREEMENT

The District is a member with other school districts of a Joint Powers Authority, Central Valley Support Services (CVSS), to provide support services to educational agencies in the Central Valley of California. CVSS is governed by a board consisting of one district representative selected by each member district's superintendent, one member of the operations staff of each member district and the Treasurer of CVSS. The CVSS Board controls the operations of CVSS, independent of any influence by the member districts beyond their representation on the Board. The following is a summary of financial information of CVSS as of June 30, 2022 (the most recent information available):

Total assets	\$ 37,148,249
Deferred outflows of resources	\$ 118,265,496
Total liabilities	\$ 136,583,017
Deferred inflows of resources	\$ 4,430,000
Net position	\$ 14,400,728
Total revenues	\$ 105,645,079
Total expenses	\$ 104,238,624
Change in net position	\$ 1,406,455

The relationship between Fresno Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes.

NOTE 12 - CONTINGENCIES

Contingent Liabilities: The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District. Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

Construction Commitments: As of June 30, 2023, the District had approximately \$94.6 million in outstanding commitments on construction contracts.

(Continued)

NOTE 13 - FINANCIAL RESPONSIBILITY

The District has maintained a commitment to strategic guiding principles anchored in providing extensive student programs, competitive employee compensation, and prudent fiscal responsibility. These principles and approach to budget development have enabled the district to maintain a positive financial position. Recently, through use of one-time state and federal resources, the District has complimented these principles with addressing unfinished learning and responding to the impacts of the pandemic.

The District continues to maintain a positive reserve in the current and future years as shown in the 2023/24 adopted budget and a commitment to equity-based resource allocation as intended with implementation of the Local Control Funding Formula. The District has maintained a positive financial position since 2006/07 as reflected by Moody's continued affirmation of the District's credit rating of Aa3 since 2010 during a time when other agencies have been lowered.

The District continues to monitor and budget for the current and future years to ensure financial stability and conservatively evaluate reserves to mitigate the effects of the prolonged state economic crisis.

REQUIRED SUPPLEMENTARY INFORMATION

FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended June 30, 2023

	<u>Budget</u>			<u>Over/ (Under) Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Local Control Funding				
Formula (LCFF):				
State apportionment	\$ 823,520,536	\$ 873,698,039	\$ 873,879,788	\$ 181,749
Local sources	<u>76,178,811</u>	<u>80,820,422</u>	<u>80,837,235</u>	<u>16,813</u>
Total LCFF	<u>899,699,347</u>	<u>954,518,461</u>	<u>954,717,023</u>	<u>198,562</u>
Federal sources	342,818,761	364,450,289	270,046,404	(94,403,885)
Other state sources	257,589,458	306,020,633	399,756,490	93,735,857
Other local sources	<u>21,913,286</u>	<u>29,096,227</u>	<u>15,933,182</u>	<u>(13,163,045)</u>
Total revenues	<u>1,522,020,852</u>	<u>1,654,085,610</u>	<u>1,640,453,099</u>	<u>(13,632,511)</u>
Expenditures:				
Current:				
Certificated salaries	514,758,032	522,035,078	519,899,450	(2,135,628)
Classified salaries	199,933,019	197,168,928	190,895,573	(6,273,355)
Employee benefits	411,514,320	419,431,023	395,818,111	(23,612,912)
Books and supplies	139,662,812	168,228,710	109,968,616	(58,260,094)
Contract services and				
operating expenditures	171,031,064	275,078,260	177,508,908	(97,569,352)
Other outgo	1,854,531	2,087,627	5,146,769	3,059,142
Capital outlay	<u>107,961,661</u>	<u>165,100,273</u>	<u>51,752,075</u>	<u>(113,348,198)</u>
Total expenditures	<u>1,546,715,439</u>	<u>1,749,129,899</u>	<u>1,450,989,502</u>	<u>(298,140,397)</u>
(Deficiency) excess of				
revenues (under)				
over expenditures	<u>(24,694,587)</u>	<u>(95,044,289)</u>	<u>189,463,597</u>	<u>284,507,886</u>
Other financing (uses) sources:				
Transfers in	7,385,329	7,385,329	5,580,450	(1,804,879)
Transfers out	<u>(8,856,409)</u>	<u>(8,856,409)</u>	<u>(3,353,446)</u>	<u>5,502,963</u>
Total other financing				
(uses) sources	<u>(1,471,080)</u>	<u>(1,471,080)</u>	<u>2,227,004</u>	<u>3,698,084</u>
Net change in fund balance	(26,165,667)	(96,515,369)	191,690,601	288,205,970
Fund balance, July 1, 2022	<u>362,183,263</u>	<u>362,183,263</u>	<u>362,183,263</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 336,017,596</u>	<u>\$ 265,667,894</u>	<u>\$ 553,873,864</u>	<u>\$ 288,205,970</u>

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S NET
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the year ended June 30, 2023

	Last 10 fiscal years					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB liability						
Service cost	\$ 19,392,480	\$ 19,974,255	\$ 16,341,671	\$ 16,831,921	\$ 16,808,552	\$ 16,833,050
Interest	57,806,121	60,369,696	61,778,007	64,400,035	60,440,115	62,970,376
Difference between expected and actual experience	-	-	82,504,316	-	20,924,804	(39,961,024)
Changes in assumptions	-	-	(120,311,404)	-	(133,956,614)	(339,676,866)
Benefit payments	<u>(32,459,314)</u>	<u>(36,544,893)</u>	<u>(34,234,823)</u>	<u>(35,604,029)</u>	<u>(32,704,642)</u>	<u>(37,570,546)</u>
Net change in total OPEB liability	44,739,287	43,799,058	6,077,767	45,627,927	(68,487,785)	(337,405,010)
Total OPEB liability, beginning of year	<u>979,428,598</u>	<u>1,024,167,885</u>	<u>1,067,966,943</u>	<u>1,074,044,710</u>	<u>1,119,672,637</u>	<u>1,051,184,852</u>
Total OPEB liability, end of year (a)	<u>\$ 1,024,167,885</u>	<u>\$ 1,067,966,943</u>	<u>\$ 1,074,044,710</u>	<u>\$ 1,119,672,637</u>	<u>\$ 1,051,184,852</u>	<u>\$ 713,779,842</u>
Plan fiduciary net position						
Employer contributions	\$ 35,959,314	\$ 40,044,893	\$ 37,734,823	\$ 39,104,029	\$ 36,204,642	\$ 41,070,546
Expected investment return (loss)	2,250,968	3,172,151	2,685,784	11,123,667	(8,985,231)	2,448,040
Administrative expense	(33,150)	(37,143)	(43,345)	(52,833)	(59,287)	(55,575)
Benefits payment	<u>(32,459,314)</u>	<u>(36,544,893)</u>	<u>(34,234,823)</u>	<u>(35,604,029)</u>	<u>(32,704,642)</u>	<u>(37,570,546)</u>
Change in plan fiduciary net position	5,717,818	6,635,008	6,142,439	14,570,834	(5,544,518)	5,892,465
Fiduciary trust net position, beginning of year	<u>36,358,826</u>	<u>42,076,644</u>	<u>48,711,652</u>	<u>54,854,091</u>	<u>69,424,925</u>	<u>63,880,407</u>
Fiduciary trust net position, end of year (b)	<u>\$ 42,076,644</u>	<u>\$ 48,711,652</u>	<u>\$ 54,854,091</u>	<u>\$ 69,424,925</u>	<u>\$ 63,880,407</u>	<u>\$ 69,772,872</u>
Net OPEB liability, ending (a) - (b)	<u>\$ 982,091,241</u>	<u>\$ 1,019,255,291</u>	<u>\$ 1,019,190,619</u>	<u>\$ 1,050,247,712</u>	<u>\$ 987,304,445</u>	<u>\$ 644,006,970</u>
Covered employee payroll	\$ 550,120,072	\$ 568,497,726	\$ 595,678,953	\$ 620,124,968	\$ 714,683,611	\$ 750,192,157
Plan fiduciary net position as a percentage of the total OPEB liability	4.11%	4.56%	5.11%	6.20%	6.08%	9.78%
Net OPEB liability as a percentage of covered-employee payroll	178.52%	179.29%	171.10%	169.36%	138.15%	85.85%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF MONEY-WEIGHTED RATE
OF RETURN OF OPEB PLAN INVESTMENTS
For the year ended June 30, 2023

	Last 10 Fiscal Years					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Money-weighted rate of return on OPEB plan investments	6.01%	6.98%	5.37%	19.65%	-12.65%	3.51%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the year ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.666%	0.696%	0.679%	0.664%	0.723%	0.740%	0.721%	0.649%	0.750%
District's proportionate share of the net pension liability	\$ 389,455,000	\$ 468,883,000	\$ 549,121,000	\$ 613,982,000	\$ 664,860,000	\$ 668,050,000	\$ 698,344,000	\$ 295,209,000	\$ 521,129,000
State's proportionate share of the net pension liability associated with the District	<u>235,171,000</u>	<u>247,987,000</u>	<u>312,634,000</u>	<u>363,228,000</u>	<u>380,665,000</u>	<u>364,468,000</u>	<u>381,640,000</u>	<u>175,644,000</u>	<u>294,556,000</u>
Total net pension liability	<u>\$ 624,626,000</u>	<u>\$ 716,870,000</u>	<u>\$ 861,755,000</u>	<u>\$ 977,210,000</u>	<u>\$ 1,045,525,000</u>	<u>\$ 1,032,518,000</u>	<u>\$ 1,079,984,000</u>	<u>\$ 470,853,000</u>	<u>\$ 815,685,000</u>
District's covered payroll	\$ 296,840,000	\$ 323,258,000	\$ 338,357,000	\$ 351,408,000	\$ 380,363,000	\$ 402,574,000	\$ 389,097,000	\$ 365,132,000	\$ 449,079,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	174.72%	174.80%	165.95%	179.48%	80.85%	119.81%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the year ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.845%	0.905%	0.919%	0.873%	0.907%	0.941%	0.962%	0.970%	0.993%
District's proportionate share of the net pension liability	\$ 95,928,000	\$ 133,463,000	\$ 181,422,000	\$ 208,394,000	\$ 241,867,000	\$ 274,153,000	\$ 295,181,000	\$ 197,223,000	\$ 341,626,000
District's covered payroll	\$ 88,704,000	\$ 100,241,000	\$ 110,204,000	\$ 111,303,000	\$ 123,132,000	\$ 130,845,000	\$ 138,577,000	\$ 139,687,000	\$ 151,163,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.62%	187.23%	196.43%	209.53%	213.01%	141.19%	224.50%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	74.02%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the year ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 28,705,329	\$ 36,305,716	\$ 44,207,146	\$ 54,886,374	\$ 65,539,064	\$ 71,921,290	\$ 69,740,257	\$ 85,774,027	\$ 97,170,042
Contributions in relation to the contractually required contribution	<u>(28,705,329)</u>	<u>(36,305,716)</u>	<u>(44,207,146)</u>	<u>(54,886,374)</u>	<u>(65,539,064)</u>	<u>(71,921,290)</u>	<u>(69,740,257)</u>	<u>(85,774,027)</u>	<u>(97,170,042)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 323,258,000	\$ 338,357,000	\$ 351,408,000	\$ 380,363,000	\$ 402,574,000	\$ 389,097,000	\$ 365,132,000	\$ 449,079,000	\$ 508,744,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10% ⁽¹⁾	16.15% ⁽²⁾	16.92% ⁽³⁾	19.10%

⁽¹⁾ This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

⁽²⁾ This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

⁽³⁾ This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the year ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 11,799,345	\$ 13,055,815	\$ 15,457,728	\$ 19,123,632	\$ 23,633,158	\$ 27,391,892	\$ 28,915,243	\$ 34,631,522	\$ 43,112,322
Contributions in relation to the contractually required contribution	<u>(11,799,345)</u>	<u>(13,055,815)</u>	<u>(15,457,728)</u>	<u>(19,123,632)</u>	<u>(23,633,158)</u>	<u>(27,391,892)</u>	<u>(28,915,243)</u>	<u>(34,631,522)</u>	<u>(43,112,322)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 100,241,000	\$ 110,204,000	\$ 111,303,000	\$ 123,132,000	\$ 130,845,000	\$ 138,577,000	\$ 139,687,000	\$ 151,163,000	\$ 169,934,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule:

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability:

The Schedule of Changes in Net OPEB liability is presented to illustrate the elements of the District's Net OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

C - Schedule of Money-Weighted Rate of Return of OPEB Plan Investments:

The Schedule of Money-Weighted Rate of Return of OPEB Plan Investments presents the weighted average rate of return for the District's OPEB Plan investments.

D - Schedule of the District's Proportionate Share of the Net Pension Liability:

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E - Schedule of District Contributions:

The Schedule of District Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

F - Changes of Benefit Terms:

There are no changes in benefit terms reported in the Required Supplementary Information.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

G - Changes of Assumptions:

The healthcare cost trend rate for the total OPEB liability was 5.0% for all age groups in the June 30, 2019 measurement. In the June 30, 2020 and 2021 measurement, the healthcare cost trend rate included a decreasing range beginning with 5.9% to an ultimate rate of 5.0%. In the June 30, 2022 measurement, healthcare cost trend rate included a decreasing range beginning with 5.6% to an ultimate rate of 4.0%. In the June 30, 2023 measurement, healthcare cost trend rate included a decreasing range beginning with 6.0% to an ultimate rate of 4.0%.

In the June 30, 2019, 2020 and 2021 measurements for the total OPEB liability, mortality, retirement, and termination rates were based on the 2010 CalSTRS experience study and 2014 CalPERS experience study, as applicable for the District's employee groups. In the June 30, 2022 and 2023 measurements for the total OPEB liability, mortality, retirement, and termination rates were based on the 2018 CalSTRS experience study and 2019 CalPERS experience study, as applicable for the District's employee groups.

In the June 30, 2019, 2020, 2021, and 2022 measurements for the total OPEB liability, the discount rate used was 6.00%. In the June 30, 2023 measurement for the total OPEB liability, the discount rate used was 5.50%.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

	<u>Measurement Period</u>							
<u>Assumption</u>	As of June 30 <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30 <u>2019</u>	As of June 30 <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

FRESNO UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2023

	Student Activity Fund	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
ASSETS									
Cash in County Treasury	\$ 895,893	\$ 2,749,954	\$ 10,562,256	\$ 16,296,335	\$ 182,041	\$ 3,544,252	\$ 3,105,607	\$ 781,213	\$ 38,117,551
Cash on hand and in banks	1,869,372	8,124	-	3,357,044	-	-	-	-	5,234,540
Cash in revolving fund	-	550	-	-	-	-	-	-	550
Receivables	6,753	598,025	2,778,988	9,839,520	652	23,589	29,856	10,020	13,287,403
Prepaid expenditures	520	-	-	39,674	-	-	-	-	40,194
Due from other funds	183	50,316	5,625,062	7,671,941	-	-	52,641,774	2,000,089	67,989,365
Stores inventory	183,282	-	-	2,804,203	-	-	-	-	2,987,485
Total assets	<u>\$ 2,956,003</u>	<u>\$ 3,406,969</u>	<u>\$ 18,966,306</u>	<u>\$ 40,008,717</u>	<u>\$ 182,693</u>	<u>\$ 3,567,841</u>	<u>\$ 55,777,237</u>	<u>\$ 2,791,322</u>	<u>\$ 127,657,088</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 64,275	\$ 98,326	\$ 361,926	\$ 4,023,618	\$ 133,647	\$ 167	\$ 5,660,175	\$ 39,661	\$ 10,381,795
Unearned revenue	-	-	6,032,700	3,511	-	-	-	-	6,036,211
Due to other funds	184,153	1,904,754	11,858,232	7,774,486	49,046	145,466	-	-	21,916,137
Total liabilities	<u>248,428</u>	<u>2,003,080</u>	<u>18,252,858</u>	<u>11,801,615</u>	<u>182,693</u>	<u>145,633</u>	<u>5,660,175</u>	<u>39,661</u>	<u>38,334,143</u>
Fund balances:									
Nonspendable	183,802	550	-	2,843,877	-	-	-	-	3,028,229
Restricted	2,523,773	1,403,339	713,448	25,363,225	-	3,422,208	50,117,062	2,751,661	86,294,716
Total fund balance	<u>2,707,575</u>	<u>1,403,889</u>	<u>713,448</u>	<u>28,207,102</u>	<u>-</u>	<u>3,422,208</u>	<u>50,117,062</u>	<u>2,751,661</u>	<u>89,322,945</u>
Total liabilities and fund balances	<u>\$ 2,956,003</u>	<u>\$ 3,406,969</u>	<u>\$ 18,966,306</u>	<u>\$ 40,008,717</u>	<u>\$ 182,693</u>	<u>\$ 3,567,841</u>	<u>\$ 55,777,237</u>	<u>\$ 2,791,322</u>	<u>\$ 127,657,088</u>

FRESNO UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the year ended June 30, 2023

	Student Activity Fund	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
Revenues:									
Federal sources	\$ -	\$ 1,399,507	\$ 1,126,836	\$ 53,356,639	\$ -	\$ -	\$ -	\$ -	\$ 55,882,982
Other state sources	-	5,841,360	24,535,922	18,475,667	-	-	21,361,963	-	70,214,912
Other local sources	<u>3,665,266</u>	<u>539,285</u>	<u>1,733,870</u>	<u>164,701</u>	<u>2,963</u>	<u>2,160,470</u>	<u>595,942</u>	<u>85,915</u>	<u>8,948,412</u>
Total revenues	<u>3,665,266</u>	<u>7,780,152</u>	<u>27,396,628</u>	<u>71,997,007</u>	<u>2,963</u>	<u>2,160,470</u>	<u>21,957,905</u>	<u>85,915</u>	<u>135,046,306</u>
Expenditures:									
Current:									
Certificated salaries	-	2,683,055	8,742,912	-	-	-	-	-	11,425,967
Classified salaries	-	1,543,500	5,264,913	16,313,716	-	583	1,155,522	198,664	24,476,898
Employee benefits	-	2,497,364	10,006,610	13,039,296	-	270	622,743	118,223	26,284,506
Books and supplies	3,339,443	722,440	1,282,737	28,182,623	-	-	2,739,692	-	36,266,935
Contract services and operating expenditures	46,693	708,494	1,222,620	2,037,240	3,321,873	2,759	12,849,917	84,746	20,274,342
Capital outlay	-	-	1,020	212,867	34,536	29,756	29,459,140	23,728	29,761,047
Total expenditures	<u>3,386,136</u>	<u>8,154,853</u>	<u>26,520,812</u>	<u>59,785,742</u>	<u>3,356,409</u>	<u>33,368</u>	<u>46,827,014</u>	<u>425,361</u>	<u>148,489,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>279,130</u>	<u>(374,701)</u>	<u>875,816</u>	<u>12,211,265</u>	<u>(3,353,446)</u>	<u>2,127,102</u>	<u>(24,869,109)</u>	<u>(339,446)</u>	<u>(13,443,389)</u>
Other financing (uses) sources:									
Transfers in	-	-	-	-	3,353,446	-	43,371,805	-	46,725,251
Transfers out	-	(195,637)	(827,512)	(1,137,745)	-	(66,110)	-	-	(2,227,004)
Total other financing (uses) sources	-	<u>(195,637)</u>	<u>(827,512)</u>	<u>(1,137,745)</u>	<u>3,353,446</u>	<u>(66,110)</u>	<u>43,371,805</u>	-	<u>44,498,247</u>
Net change in fund balances	279,130	(570,338)	48,304	11,073,520	-	2,060,992	18,502,696	(339,446)	31,054,858
Fund balance, July 1, 2022	<u>2,428,445</u>	<u>1,974,227</u>	<u>665,144</u>	<u>17,133,582</u>	-	<u>1,361,216</u>	<u>31,614,366</u>	<u>3,091,107</u>	<u>58,268,087</u>
Fund balance, June 30, 2023	<u>\$ 2,707,575</u>	<u>\$ 1,403,889</u>	<u>\$ 713,448</u>	<u>\$ 28,207,102</u>	<u>\$ -</u>	<u>\$ 3,422,208</u>	<u>\$ 50,117,062</u>	<u>\$ 2,751,661</u>	<u>\$ 89,322,945</u>

FRESNO UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2023
(UNAUDITED)

Fresno Unified School District, a political subdivision of the State of California, was established on July 1, 1948. The District serves grades preschool through twelve and operates sixty-seven elementary, fourteen middle, ten high schools, six alternative schools, and three special education schools. All of the District's schools are located in Fresno County. The District is comprised of approximately 99 square miles. There were no changes to the District's boundaries during the current year.

The Board of Education at June 30, 2023 was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Veva Islas	President	2026
Susan Wittrup	Clerk	2026
Elizabeth Jonasson Rosas	Member	2024
Valerie F. Davis	Member	2026
Keisha Thomas	Member	2026
Claudia Cazares	Member	2024
Andy Levine	Member	2024

The Superintendent's Executive Staff at June 30, 2023 was comprised of the following:

Robert G. Nelson, Ed.D.
Superintendent

Patrick Jensen Chief Financial Officer Business and Financial Services	Misty Her Deputy Superintendent Office of Superintendent	Natasha Baker Chief Academic Officer School Leadership	David Chavez Chief of Human Resources / Labor Relations
Tami Lundberg Chief Technology Officer Information Technology	Carlos Castillo Chief of Diversity, Equity and Access	Paul Idsvoog Chief Operations / Classified Labor Management Officer Operational Services	Ambra O'Connor Chief of Staff
Wendy McCulley Chief Engagement and External Partnerships Officer	Nikki Henry Chief Information Officer Communications Office	Alex Belanger Chief Executive Facilities Management & Planning	Marie Williams Inst. Superintendent Curriculum and Instruction & School Leadership
Sandra Aguayo Inst. Superintendent School Leadership	Kal Isom-Moore Inst. Superintendent School Leadership	Jennifer Stacy-Alcantara Inst. Superintendent School Leadership	Matt Ward Inst. Superintendent/ School Leadership
Rebecca Wheeler Inst. Superintendent School Leadership	Tangee Pinheiro Inst. Superintendent Special Education	Jeremy Ward Assistant Superintendent College Career Readiness	Bryan Wells Assistant Superintendent Student Engagement
Jennifer Stacy-Alcantara Inst. Superintendent School Leadership	Zerina Hargrove-Brown Assistant Superintendent Research, Evaluation, & Assessment	Kimberly Turk-Collins Assistant Superintendent Human Resources	Giovanna Difilippo Assistant Superintendent Human Resources
	Annarita Howell Assistant Superintendent Human Resources	Maria Mazzoni Assistant Superintendent Human Resources	

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2023
(UNAUDITED)

The Administrative Services Leadership staff at June 30, 2023 was comprised of the following:

Kim Kelstrom Chief Executive Fiscal Services	Ashlee Chiarito Executive Officer State & Federal Programs	Stacey Sandoval Executive Director Risk Management
Steven Shubin Deputy Executive Payroll and Benefits	Rosa Contreras Director, Accounting Fiscal Services	Christine Stevens Director, Budget Fiscal Services

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2023

	Second Period <u>Report</u>	Audited* Second Period <u>Report</u>	Annual <u>Report</u>
Certificate #:	62B6EB90	5B541BFC	5B541B89
Elementary:			
Transitional Kindergarten through Third	20,187	20,266	20,289
Fourth through Sixth	15,190	15,217	15,188
Seventh and Eighth	<u>9,553</u>	<u>9,566</u>	<u>9,491</u>
Subtotal Elementary	<u>44,930</u>	<u>45,049</u>	<u>44,968</u>
Secondary:			
Ninth through Twelfth	<u>17,325</u>	<u>17,334</u>	<u>17,056</u>
Subtotal Secondary	<u>17,325</u>	<u>17,334</u>	<u>17,056</u>
District Total	<u><u>62,255</u></u>	<u><u>62,383</u></u>	<u><u>62,024</u></u>

* The District's Second Period Report was revised based on an internal review of records.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the year ended June 30, 2023

<u>Grade Level</u>	Statutory Minutes Require- ment	2022-2023 Actual Minutes	Number of Days Traditional Calendar	<u>Status</u>
Kindergarten	36,000	47,290	180	In Compliance
Grade 1	50,400	55,360	180	In Compliance
Grade 2	50,400	55,325	180	In Compliance
Grade 3	50,400	54,370	180	In Compliance
Grade 4	54,000	55,240	180	In Compliance
Grade 5	54,000	55,090	180	In Compliance
Grade 6	54,000	55,090	180	In Compliance
Grade 7	54,000	59,121	180	In Compliance
Grade 8	54,000	59,121	180	In Compliance
Grade 9	64,800	64,800	180	In Compliance
Grade 10	64,800	64,800	180	In Compliance
Grade 11	64,800	64,800	180	In Compliance
Grade 12	64,800	64,800	180	In Compliance

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027	COVID-19: Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	\$ 1,603,641
84.027	COVID-19: Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	10170	467,085
84.027	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec. 611	13379	12,763,293
84.027	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	10169	1,075
84.027	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	10115	10,268
84.027	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	10119	1,889,181
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619 Age (3-5)	13430	296,177
84.173	COVID-19: Special Ed: ARP IDEA Pt. B, Sec. 619, Preschool Grants	15639	209,240
84.027A	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	13839	37,334
84.027A	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	657,736
84.027A	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	13007	3,450
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	2,434
	Subtotal Special Education Cluster		<u>17,940,914</u>
	Migrant Ed Programs:		
84.011	ESEA: Title I, Part C, Migrant Ed (Regular and Summer Program)	14326	504,772
84.011	ESEA: Title I, Migrant Ed Summer Program	10005	172,800
84.011	ESEA: Title I, Part C, Migrant Education (MESRP)	10144	13,421
	Subtotal Migrant ED Programs		<u>690,993</u>
	Special Ed Early Intervention Programs:		
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	95,874
84.181X	COVID-19: Special Ed: ARP IDEA Part C, Early Education Program	25657	59,093
	Subtotal Special Ed Early Intervention Programs		<u>154,967</u>
	Title III Programs:		
84.365	ESEA: Title III, English Learner Student Program	14346	1,355,979
84.365	ESEA: Title III, Immigrant Education Program	15146	52,166
	Subtotal Title III Programs		<u>1,408,145</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	Adult Education Programs:		
84.002	Adult Education: ESL/ESL-Citizenship	14508	\$ 551,220
84.002	Adult Education: Adult Secondary Education	13978	403,200
84.002A	Adult Education: English Literacy and Civics Education	14109	237,505
84.002	Citizenship and Integration Direct Services Grant Program	N/A	<u>131,044</u>
	Subtotal Adult Education Programs		<u>1,322,969</u>
	Title I Programs:		
84.010	ESEA: Title I, Part A Basic Grants, Low Income and Neglected	14329	60,398,280
84.010	ESSA: Comprehensive Support & Improvement (CIS)	15438	<u>2,611,773</u>
	Subtotal Title I Programs		<u>63,010,053</u>
	Carl D. Perkins Career and Tech Ed Programs:		
84.048	Vocational Programs: Voc and Applied Technology State Leadsheip, Sec. 124 (Carl Perkins Act)	14891	1,133,975
84.048	Vocational Programs: Adult Sec. 132 (Carl Perkins Act)	14893	<u>76,538</u>
	Subtotal Carl D. Perkins Career and Tech Ed Programs		<u>1,210,513</u>
	Teacher Quality Programs:		
84.336S	National Teacher Quality Partnershp Program	N/A	1,173,620
84.336S	Fresno Pacific Teacher Quality Partnership Program	N/A	<u>1,260,995</u>
	Subtotal Teacher Quality Programs		<u>2,434,615</u>
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425	COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	15536	6,868
84.425	COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	15547	85,381,669
84.425	COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	67,190,676
84.425U	COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	10155	16,625,186
84.425C	COVID-19: Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	15517	268
84.425	COVID-19: American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program Services	15566	<u>231,400</u>
	Subtotal COVID-19: ESF Programs		<u>169,436,067</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
84.060A	Indian Education	10011	\$ 62,805
84.196	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B McKinney	14332	37,850
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	1,147,370
84.367	ESEA: Title II, Improving Teacher Quality Local Grants	14341	11,446,741
84.423	Supporting Effective Educator Development (SEED) Program	N/A	1,660
84.35	Transition to Teaching	N/A	<u>1,140,249</u>
Total U.S Department of Education			<u>271,445,911</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Health and Human Services</u>			
CCDF Cluster Programs:			
93.575	COVID-19: Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	15555	141,696
93.575	COVID-19: Child Development: ARP California State Preschool Program One-time Stipend	15640	57,552
93.596	Child Development: Federal General and State Preschool	N/A	414,020
93.575	Child Development: Federal Quality Improvement	N/A	<u>712,815</u>
Subtotal CCDF Cluster Programs			<u>1,326,083</u>
Total U.S Department of Health and Human Services			<u>1,326,083</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
Child Nutrition Cluster:			
10.555	Child Nutrition: School Programs (NSL Sec. 11)	13396	45,319,070
10.555	Child Nutrition: Supply Chain Assistance (SCA) Funds	N/A	1,687,214
10.582	Child Nutrition: Fresh Fruit & Vegetable Program	14968	<u>1,629,614</u>
Subtotal Child Nutrition Cluster Programs			<u>48,635,898</u>
10.558	Child and Adult Care Food Program (CACFP) Claims	13394	5,617,883
10.170	Specialty Crop Block Grant Program - Farm Bill	N/A	<u>1,678</u>
Total U.S Department of Agriculture			<u>54,255,459</u>
Total Federal Expenditures			<u>\$ 327,027,453</u>

FRESNO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the year ended June 30, 2023

There were no additional adjustments proposed to any funds of the District.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the year ended June 30, 2023
(UNAUDITED)

	(Adopted Budget) 2024	2023	2022	2021
<u>General Fund</u>				
Revenues and other financing sources	\$ 1,711,234,228	\$ 1,646,033,549	\$ 1,403,778,976	\$ 1,149,565,914
Expenditures	1,823,470,906	1,450,989,502	1,266,695,351	1,057,747,424
Other uses and transfers out	9,156,409	3,353,446	4,093,398	14,808,419
Total outgo	1,832,627,315	1,454,342,948	1,270,788,749	1,072,555,843
Change in fund balance	\$ (121,393,087)	\$ 191,690,601	\$ 132,990,227	\$ 77,010,071
Ending fund balance	\$ 432,480,777	\$ 553,873,864	\$ 362,183,263	\$ 229,193,036
Available reserves	\$ 124,986,770	\$ 132,954,758	\$ 134,741,791	\$ 113,741,043
Designated for economic uncertainties	\$ 124,986,770	\$ 132,954,758	\$ 134,741,791	\$ 113,741,043
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as percentages of total outgo	6.82%	9.14%	10.60%	10.60%
<u>All Funds</u>				
Total long-term liabilities	\$ 2,425,195,614	\$ 2,463,790,214	\$ 2,343,010,766	\$ 3,089,663,080
Average daily attendance at P-2	63,735	62,383	59,003	66,904

The fund balance of the General Fund has increased by \$401,690,899 over the past three years. The fiscal year 2023-2024 budget projects a deficit of \$121,393,087. For a district this size, the State of California recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2023, the District has met this requirement.

The District has incurred operating surpluses in each of the past three years, but anticipates an operating deficit in fiscal year 2023-2024.

Total long-term liabilities have decreased by \$625,872,866 over the past two years, as shown in Note 6 to the basic financial statements.

Average daily attendance has decreased 4,521 over the past two years. An increase of 1,352 ADA is projected for the 2023-2024 fiscal year.

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the year ended June 30, 2023

<u>Charter Schools Chartered by District</u>	<u>Charter #</u>	<u>Included in District Financial Statements, or Separate report</u>
Aspen Meadow Public	1792	Separate Report
Carter G. Woodson Public Charter	0378	Separate Report
Morris E. Dailey Charter Elementary	1172	Separate Report
Sierra Charter	0898	Separate Report
School of Unlimited Learning	0149	Separate Report
University High	0890	Separate Report
Aspen Valley Prep Academy	0662	Separate Report
Endeavor Charter School	2099	Separate Report
Aspen Ridge Public School	2115	Separate Report
The Golden Charter Academy	2113	Separate Report

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

NOTE 1- PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance:

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time:

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditures of Federal Awards:

The Schedule of Expenditures of Federal Awards includes the federal award activity of Fresno Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. As a sub-recipient of the State of California the District is using the approved indirect cost rate provided by the California Department of Education rather than the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards:

<u>Description</u>	<u>AL Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 325,929,386
Add:		
COVID-19: Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) act funds expended from prior year awards.	93.575	141,696
Child Nutrition: CACFP Claims not yet reimbursed.	10.558	898,819
COVID-19: Child Development: ARP Preschool Program expended from prior year awards.	93.575	<u>57,552</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 327,027,453</u>

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the year ended June 30, 2023

NOTE 1- PURPOSE OF SCHEDULES (Continued)

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements:

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis – Unaudited:

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2023-2024 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

F - Schedule of Charter Schools:

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2023, the District did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Audit Committee
Fresno Unified School District
Fresno, California

Report on Compliance

Opinion on State Compliance

We have audited Fresno Unified School District's (the District) compliance with the requirements specified in the State of California *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	Yes
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	Yes
O. K-3 Grade Span Adjustment	Yes
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	Yes
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes
UU. Independent Study Certification for ADA Loss Mitigation	Yes

(Continued)

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	Yes
U. After/Before School Education and Safety Program	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	Yes
Z. Immunizations	N/A, see below
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	N/A, see below
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	N/A, see below
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A, see below
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The District did not offer an Early Retirement Incentive Program during the current audit year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not operate any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

The District was not identified as a District of Choice by the California Department of Education; therefore, we did not perform any procedures related to District of Choice.

The District's schools submitted timely immunization assessment reports to the California Department of Public Health; therefore, we did not perform any procedures related to Immunizations program.

The District did not report any Expanded Learning Opportunities Grant (ELO-G) expenditures during the current audit year; therefore, we did not perform any procedures related to Expanded Learning Opportunities Grant (ELO-G).

The District did not include any charter schools in this report; therefore, we did not perform any procedures related to Charter Schools.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance regarding After/Before School Education and Safety Program, which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2023-001.

The District's response to the noncompliance finding identified in our audit is included in the accompanying Schedule of Audit Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of State Compliance and, accordingly, we express no opinion on it.

(Continued)

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
November 29, 2023

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Audit Committee
Fresno Unified School District
Fresno, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fresno Unified School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Fresno Unified School District's basic financial statements, and have issued our report thereon dated November 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fresno Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Fresno Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fresno Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe LLP

Sacramento, California
November 29, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE UNIFORM GUIDANCE

Audit Committee
Fresno Unified School District
Fresno, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fresno Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Fresno Unified School District's major federal programs for the year ended June 30, 2023. Fresno Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Fresno Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Fresno Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Fresno Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Fresno Unified School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Fresno Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Fresno Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Fresno Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Fresno Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Fresno Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
November 29, 2023

FINDINGS AND RECOMMENDATIONS

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X None reported

Noncompliance material to financial statements noted?

_____ Yes	_____ X No
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FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes	_____ X No
-----------	------------

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.027A, 84.173A	Special Education Cluster
84.425, 84.425C, 84.425U	COVID-19: ESF Programs
10.555, 10.582	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee?

_____ X Yes	_____ No
-------------	----------

STATE AWARDS

Type of auditors' report issued on compliance for state programs: Unmodified

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were noted.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were noted.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-001 STATE COMPLIANCE - AFTER SCHOOL EDUCATION AND SAFETY (40000)

Criteria: Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421(b) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition: Of the four sites selected for testing for the After School Education and Safety (ASES) Program, audit procedures identified that two of the sites attendance reporting included differences between the supporting documentation of pupil count attendance versus the reported counts. The net impact was an overstatement of 2 days of attendance for the ASES program.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The effect of this finding is an overstatement of 2 days of attendance for the District's ASES program.

Cause: The errors were the result of clerical errors in accounting for attendance.

Fiscal Impact: Not determinable.

Recommendation: The District should enforce controls to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Actions: The District's Extended Learning Team will provide annual training to retrain all after school staff, responsible for attendance accounting, on attendance procedures and reporting using the Fresno Unified Extended Learning Site Lead Manual. Managers from the Extended Learning Team will conduct random site visits throughout the school year to verify accurate reporting.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

FRESNO UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year ended June 30, 2023

2022-001 STATE COMPLIANCE - ATTENDANCE REPORTING (10000)

Condition: A cumulative total of four students were improperly claimed for apportionment at Rowell Elementary School, Susan B. Anthony Elementary School, and Edison Computech Middle School, for a total overstatement of one day each, resulting in a calculated overstatement 0.01 ADA for each student.

Recommendation: The District should enforce established internal controls over attendance accounting and reporting, to ensure accurate accounting for attendance.

Current Status: Implemented

District Explanation if Not Implemented: Not applicable.

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 06, 2023,

AGENDA ITEM B-44

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Discuss and Approve the 2023/24 First Interim Financial Report

ITEM DESCRIPTION: Included in the Board binders is the 2023/24 First Interim Financial Report for Fresno Unified School District. California school districts are required to approve interim financial reports twice each fiscal year. The Fresno Unified School District 2023/24 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on October 31, 2023, year-to-date revenue and expenditures as required by state law.

FINANCIAL SUMMARY: A positive certification reflects that the district's projected reserve for 2023/24 at \$125.33 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association.

PREPARED BY: Kim Kelstrom

DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Patrick Jensen,
Chief Financial Officer



SUPERINTENDENT APPROVAL:





Fresno Unified
School District

Agenda Item B-44



First Interim Financial Report 2023/24

December 06, 2023

Overview

Summary:

- *Budget to actual report based on year-to-date results*
- *Positive Certification of the district's financial condition*

Items to Review:

- Financial Reporting Timelines
- First Interim 2023/24 – Certification
- First Interim 2023/24 – Current Year Revenues and Expenses
- Multi-Year Projection Assumptions for 2024/25 and 2025/26

Financial Reporting Timelines

State Financial Reports

- ❑ Adopted Budget – June 30
- ❑ First Interim – December 15
- ❑ Second Interim – March 15
- ❑ Unaudited Actuals – September 15
- ❑ Independent Audit – December 15

Local Financial Reports

- ❑ First Budget Revision – typically by October 15
 - Recognize actual beginning balances and carryover
- ❑ Other Budget Revisions as necessary
 - Usually follows Interim Reports

First Interim 2023/24 – Certification

Submitting a Positive Certification for First Interim 2023/24

The district is able to meet its financial obligations for this year and two subsequent years and will have a positive cash balance

First Interim 2023/24 – Current Year Revenues

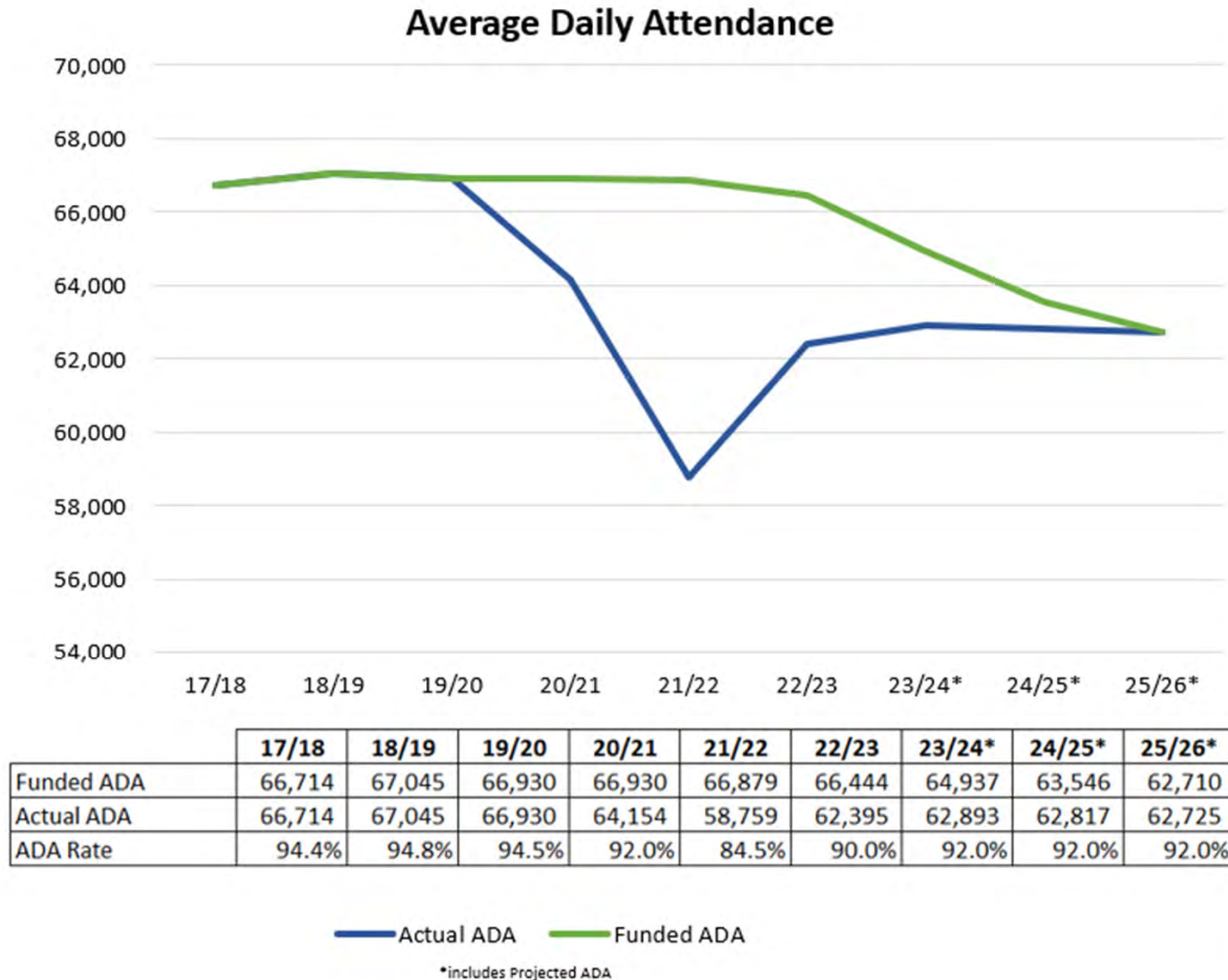
❑ Local Control Funding Formula (LCFF)

- Funded on 3-prior year average of Average Daily Attendance (ADA)
- 2023/24 final ADA increased, and kindergarten expansion recognized an increase – \$ 2.0 million
- Monitoring 2023/24 ADA – estimate 92% attendance rate

❑ Medi-Cal Reimbursements

- Prior year revenue reduces contribution – \$1.6 million

Average Dailey Attendance



First Interim 2023/24 – Current Year Expenses

- ❑ **Captured Savings where appropriate**
 - Salaries and Benefits – \$6.2 million
 - \$1.6 million in Teacher Salaries
- ❑ **Salary and Benefits per Collective Bargaining Agreement**
 - 8.5% ongoing salary increase (increase from adopted budget of 4%) – (\$29.7 million)
 - Reduction in Health Contribution from \$24,370 to \$22,000 per active health participant – \$17.5 million
- ❑ **Supplies, Services, Capital Outlay – \$6.1 million**
 - Transportation – \$1.7 million
 - Laptop Connectivity grant (one-time) – \$1.5 million
 - Maintenance – \$1.1 million
 - Saturday Academy – \$0.5 million
 - School Sites and Departments – \$1.3 million
 - Supplemental and Concentration one-time – \$4.5 million
- ❑ **Board Approved Assigned Funds**
 - Lawson software upgrade – \$2.5 million
 - District and Association Labor Management Partnership – \$0.8 million
- ❑ **Board Approved Committed Funds**
 - Future Textbook Adoption – \$31.5 million
 - Pandemic Learning and Recovery – \$122.4 million

Multi-Year Projections

□ Multi-Year Assumptions

- LCFF
 - 2024/25 – 3.94% COLA
 - 2025/26 – 3.29% COLA
- Increase contribution to STRS and PERS per statute
 - 2024/25 – \$1.4 million
 - 2025/26 – \$0.9 million
- Health and Welfare remains status quo for 2024/25 and 2025/26
- Workers' Compensation rate at 90% through 2025/26
 - Reduce rate in 2024/25 from 1.30% to 0.70%

Projected Employer Pension Increases



- 2013/14 – 8.25%
- 2014/15 – 8.88%
- 2015/16 – 10.73%
- 2016/17 – 12.58%
- 2017/18 – 14.43%
- 2018/19 – 16.28%
- 2019/20 – 17.10%
- 2020/21 – 16.15%
- 2021/22 – 16.92%
- 2022/23 – 19.10%
- **2023/24 – 19.10%**
- 2024/25 – 19.10%
- 2025/26 – 19.10%



- 2013/14 – 11.442%
- 2014/15 – 11.771%
- 2015/16 – 11.847%
- 2016/17 – 13.888%
- 2017/18 – 15.531%
- 2018/19 – 18.062%
- 2019/20 – 19.721%
- 2020/21 – 20.700%
- 2021/22 – 22.910%
- 2022/23 – 25.370%
- **2023/24 – 26.680%**
- 2024/25 – 27.700%*
- 2025/26 – 28.300%*

**Estimated rates provided by CalPERS*

Multi-Year Projections (in millions)

	<u>Projected</u> <u>2023/24</u>	<u>Projected</u> <u>2024/25</u>	<u>Projected</u> <u>2025/26</u>
Ongoing Funds:			
Revenues	\$1,051.03	\$1,070.02	\$1,089.98
Expenses, Sources/Uses	\$1,058.82	\$1,093.92	\$1,133.26
<i>Ongoing Net Change in Fund Balance</i>	<i>(\$7.79)</i>	<i>(\$23.90)</i>	<i>(\$43.28)</i>
One-Time Funds:			
One-Time Revenues	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$32.81	\$54.00	\$43.80
One-Time State and Federal Recovery Funds	\$261.10	\$0.00	\$0.00
One-Time State and Federal Recovery Expenses	\$261.10	\$0.00	\$0.00
<i>One-Time Net Change in Fund Balance</i>	<i>(\$32.81)</i>	<i>(\$54.00)</i>	<i>(\$43.80)</i>
Total Unrestricted General Fund:			
Beginning Balance	\$328.39	\$287.79	\$209.89
Ending Balance	\$287.79	\$209.89	\$122.81
Cash, Inventory, Prepaid Assets	\$5.26	\$5.26	\$5.26
Committed for Future Textbook Adoption	\$31.50	\$15.00	\$6.20
Committed Pandemic Learning and Recovery	\$122.40	\$62.42	\$27.42
Reserve for One-Time Expenses and Carryover	\$3.30	\$0.80	\$0.80
Net Unrestricted General Fund Balance:	\$125.33	\$126.41	\$83.13
<i>Change in Reserve</i>	<i>(\$7.63)</i>	<i>\$1.08</i>	<i>(\$43.28)</i>
Reserve level	6.98%	7.74%	5.09%

First Interim 2023/24 – Summary

- ❑ Captured Savings from current year expenditures
- ❑ Revised Multi-Year Projections
- ❑ **Resulting “Positive Certification”**
- ❑ **Staff Recommends Approval of the 2023/24 First Interim Financial Report**

	<u>Projected</u> <u>2023/24</u>	<u>Projected</u> <u>2024/25</u>	<u>Projected</u> <u>2025/26</u>
Ongoing Funds:			
Revenues	\$1,051.03	\$1,070.02	\$1,089.98
Expenses, Sources/Uses	\$1,058.82	\$1,093.92	\$1,133.26
Ongoing Net Change in Fund Balance	(\$7.79)	(\$23.90)	(\$43.28)
One-Time Funds:			
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Reserve level	6.98%	7.74%	5.09%

State Financial Reporting Requirements

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. With these reports, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

Fresno Unified School District has maintained a positive certification since 2006. However, a school district with a qualified or negative certification loses some of its financial autonomy. The district's collective bargaining agreements are subject to County Office scrutiny prior to board approval and the district is prohibited from incurring specific non-voter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1st.

Fresno County Superintendent of Schools (FCSS) First Interim Memo to School Districts

The FCSS provided guidance in October that outlined the assumptions school districts should follow while preparing their First Interim reports which includes:

- ✓ The major K-12 funding provisions included in the 2023/24 state budget:
 - Future year funded cost-of-living adjustment (COLA) remained the same as was presented in the 2023/24 Adopted Budget at 8.22%; 2024/25 at 3.94%; and 2025/26 at 3.29%
 - “Local Educational Agencies (LEA) should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to education spending”
 - The Legislative Analyst’s Office is showing the 2024-25 Cost-of-Living Adjustment (COLA) as a downward trend toward 2% based on five out of the eight data points used to calculate the statutory COLA”
 - “LEA’s face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19 related student absences, cost pressures, expiring one-time COVID-19 relief funds, and declining enrollment”
 - “It is crucial that LEAs continuously assess their individual situations, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational programs”
 - “Language was added to clarify that the new early enrollment Transitional Kindergarten are specific to individual classrooms, rather than averaged across each school site like the other TK requirements”
 - “Proposition 28 mandates the annual allocation of 1% of Proposition 98 funding for arts and music instruction. However, given that LEA and school site allocations are not yet known, LEAs should continue to exercise caution in planning for the use of these funds”
 - “A new program called the Equity Multiplier to allocate to LEA’s for schools meeting specific criteria: School’s eligibility for Equity Multiplier funds may change from year to year based on fluctuations in their nonstability rate and/or their socioeconomically disadvantaged pupil rate which will be published in early 2024”
 - “The State Budget mandates several revisions to the Local Control and Accountability Plan (LCAP) template and its instructions. State Board of Education is expected to formally adopt the revised template at their November 2023 meeting”
- ✓ The CalSTRS employer contribution rates remained the same in 2023/24, 2024/25 and 2025/26 at 19.10%
- ✓ The CalPERS employer contribution rates remained the same in 2023/24 at 26.68%, 27.70% in 2024/25 and 28.30% in 2025/26

Rationale for Positive Certification Status

Staff recommends a positive certification status.

For purposes of this memo and analysis, the assumptions utilized include the provisions outlined in the FCSS memo. Also included are local assumptions related to recovery from COVID-19, changes in benefit rates, indirect rates, and contingency language. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Current and Future Year Factors

1. Local Control Funding Formula (LCFF) for 2023/24

The LCFF recognizes prior year calendar maximization of ADA and adjustment to actual kindergarten add-on, a net increase of \$2.0 million.

2. Salary and Benefits

Included in the First Interim are increased savings in the Unrestricted General Fund of \$6.2 million in salaries and benefits based on year-to-date expenditures compared to historic averages.

- Teacher salaries of \$1.6 million, in which 50% will be reserved to support District and Association Labor Management Partnership
- In addition, the first interim recognizes a shift of teacher salaries from the unrestricted general fund to special education restricted fund to recognize fall teacher leveling to adjust class size. A transfer of \$1.4 million in teacher salaries and \$1.1 million in classified support and benefits from unrestricted general fund to special education

3. Salary Negotiations

Included in the First Interim is the most recent settlement with the Fresno Teachers Association which included an increase of salary increases from 2023/24 Adopted Budget of 4.0% to 8.5% and offset by a reduction in health contributions from \$24,370 per active participant to \$22,000 per active participant, a net increase of \$12.2 million.

4. Supplies, Services and Capital Outlay

Included in the First Interim are savings in the area of supplies, services and capital outlay of approximately \$6.1 million primarily in the following areas:

- | | |
|--|----------------|
| ○ Special Education Transportation | \$ 1.7 million |
| ○ Laptop connectivity increased grant (one-time) | \$ 1.5 million |
| ○ Maintenance contracts | \$ 1.1 million |
| ○ Saturday Academy | \$ 0.5 million |
| ○ School sites and departments | \$ 1.3 million |

5. Contributions

Medi-Cal received prior year revenue of \$3.0 million in which \$1.6 million will offset the current year contribution.

6. Board of Education Designated Funds

At the June 21, 2023 and October 18, 2023 Board of Education meetings, one-time expenditures and carryover of one-time funds were approved. These items total approximately \$37.3 million.

Assigned Fund Balance

The First Interim projects \$32.8 million will be expended in 2023/24 in the following main areas:

- Supplemental and Concentration carryover \$ 7.9 million
- Maintenance and Operations \$ 6.1 million
- Education/Fulton upgrades \$ 5.0 million
- Work Stoppage \$ 2.4 million
- Nutrition Services equipment \$ 2.0 million
- Transportation equipment \$ 1.9 million
- Security \$ 1.3 million
- Restroom renovation \$ 1.2 million
- Financial upgrade \$ 1.1 million
- School Site and Department allocations \$ 3.3 million

In addition, the remaining \$5.1 million will be recognized as one-time savings for reduction in actual supplemental and concentration carryover of \$4.5 million and \$600,000 in work stoppage allocations for health and security support.

<u>Committed Fund Balance</u>	<u>2024/25</u>	<u>2025/26</u>
• Future Textbook Adoptions	\$15.0 million	\$ 6.2 million
• Pandemic Learning and Recovery	\$62.4million	\$27.4 million

<u>Assigned Fund Balance</u>	<u>2024/25</u>
• Lawson software upgrade	\$ 2.5 million
• District and Association Labor Management Partnership	\$ 0.8 million

7. Fair Value Adjustments

GASB Statement No. 31 requires government agencies to record the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (4.54%) as of June 30, 2023. As a result, the district recognized a decrease in the fair value adjustments to cash in county treasury which resulted in an unrealized loss of \$28.5 million in the General Fund. As of September 30, 2023, the Fresno County investment pool reported unrealized losses to revenue of (5.14%). Staff will continue to monitor the investment reports. At this time, the First Interim does not recognize any adjustments.

8. Local Control Funding Formula (LCFF) for 2024/25 and 2025/26

The multi-year projections include LCFF funding at the levels mentioned earlier in the report, resulting in an increase for 2024/25 and 2025/26 of \$18.9 million and \$20.0 million, respectively. In addition, the 2024/25 is the last year to receive the 3-year prior year ADA due to the pandemic. The overall Average Daily Attendance (ADA) has decreased from 2019/20 of 66,900 ADA to 2023/24 projected ADA of 62,900.

9. CalSTRS and CalPERS for 2024/25 and 2025/26

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels mentioned earlier in the report, an increase for the General Fund of \$1.4 million in 2024/25, and \$900,000 in 2025/26.

10. Health Contribution for 2024/25 and 2025/26

In accordance with the current employee bargaining agreements, the district's contribution to the Health Fund for 2023/24 adopted budget increased by \$1,355 over 2022/23 to \$24,370. Subsequently, due to labor negotiations, the rate will remain at \$22,000 through 2025/26.

11. Workers' Compensation for 2024/25 and 2025/26

The multi-year projection reduces the Workers' Compensation rate from 1.15% to 0.70% and the reserve level of 85% through 2025/26. The reduced rate decreases cost by approximately \$3.4 million.

12. Indirect Rate for 2024/25 and 2025/26

The 2022/23 Unaudited Actual Financial Report projected the 2024/25 indirect rate at 3.34%. The multi-year projection assumes this rate through 2025/26.

13. Contributions for 2024/25 and 2025/26

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by \$5.4 million for 2024/25, and \$5.3 million for 2025/26.

14. Other Post-Employment Benefits (OPEB)

The multi-year projection includes a \$1.5 million contribution from the Unrestricted General Fund for all years. Additionally, \$2.0 million is contributed from the Health Fund for a total of \$3.5 million annually. The OPEB reserve is estimated at \$75.1 million as of June 30, 2024.

Conclusion

A summary of all budgets is reflected in the attached state report. Staff recommends the Board approve the 2023/24 First Interim Financial Report with a positive certification as presented.

Attachments:

**Fresno Unified School District
2023/24 First Interim**

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 328,389,749	\$ 1,051,004,442	\$ 947,171,140	\$ (144,433,661)	\$ 287,789,390
General Fund Restricted	\$ 233,156,056	\$ 648,523,756	\$ 843,766,743	\$ 142,963,661	\$ 180,876,730
Total General Fund	\$ 561,545,805	\$ 1,699,528,198	\$ 1,790,937,883	\$ (1,470,000)	\$ 468,666,120

Associated Student Body	\$ 2,707,575	\$ 3,329,372	\$ 3,067,594	\$ -	\$ 2,969,353
Adult Education Fund	\$ 1,403,889	\$ 7,968,156	\$ 8,276,963	\$ -	\$ 1,095,082
Child Development Fund	\$ 713,448	\$ 37,374,206	\$ 38,087,654	\$ -	\$ (0)
Cafeteria Fund	\$ 20,535,162	\$ 66,792,490	\$ 66,152,871	\$ -	\$ 21,174,781
Deferred Maintenance Fund	\$ -	\$ 2,904	\$ 6,302,235	\$ 6,299,331	\$ -

Adult Education Building Fund	\$ 1,909,100	\$ 30,000	\$ 250,000	\$ -	\$ 1,689,100
Measure X Series C Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series D Building Fund	\$ 18,763,212	\$ 412,603	\$ 23,000	\$ (16,640,811)	\$ 2,512,004
Measure M Series A Building Fund	\$ 3,514,755	\$ 118,000	\$ -	\$ (3,632,754)	\$ 1
Measure M Series B Building Fund	\$ 121,642,213	\$ 2,045,483	\$ -	\$ (49,280,472)	\$ 74,407,224
Total Building Funds	\$ 145,829,279	\$ 2,606,086	\$ 273,000	\$ (69,554,037)	\$ 78,608,328

Capital Facilities Fund	\$ 3,422,208	\$ 1,944,708	\$ 176,941	\$ (30,000)	\$ 5,159,975
County School Facility Fund	\$ 50,117,062	\$ 491,811	\$ 69,496,870	\$ 63,254,706	\$ 44,366,709
Special Reserve for Capital Outlay	\$ 2,751,661	\$ 40,000	\$ 871,431	\$ -	\$ 1,920,230
Total Bond Int and Redemption	\$ 120,327,313	\$ 58,724,704	\$ 61,481,209	\$ -	\$ 117,570,808

Health Fund	\$ 99,508,174	\$ 241,857,877	\$ 195,383,580	\$ (2,000,000)	\$ 143,982,471
Liability Fund	\$ 1,404,952	\$ 8,992,846	\$ 8,008,987	\$ -	\$ 2,388,811
Workers' Compensation Fund	\$ 1,944,940	\$ 10,609,305	\$ 11,507,073	\$ -	\$ 1,047,172
Defined Benefits Fund	\$ 11,001,939	\$ 1,671,220	\$ 1,300,000	\$ -	\$ 11,373,159
Total Internal Service Funds	\$ 113,860,005	\$ 263,131,248	\$ 216,199,640	\$ (2,000,000)	\$ 158,791,613

Post Retirement Fund	\$ 69,772,872	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 75,122,872
TOTALS	\$ 1,092,986,277	\$ 2,143,933,883	\$ 2,261,474,291	\$ -	\$ 975,445,869

Charter Schools	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 390,833	\$ 6,114,126	\$ 5,817,091	\$ 687,868	277
Aspen Ridge Public School	\$ 213,524	\$ 4,147,800	\$ 3,662,977	\$ 698,347	200
Aspen Valley Prep	\$ 2,788,916	\$ 6,291,810	\$ 6,289,301	\$ 2,791,425	326
Carter G Woodson Charter	\$ 2,205,723	\$ 6,501,121	\$ 6,342,175	\$ 2,364,669	315
Endeavor Charter School	\$ 1,769,546	\$ 4,437,608	\$ 3,813,577	\$ 2,393,577	321
Golden Charter Academy	\$ 927,989	\$ 6,652,246	\$ 5,790,592	\$ 1,789,643	290
Morris E Dailey Charter	\$ 6,453,715	\$ 4,064,599	\$ 6,206,006	\$ 4,312,308	296
School of Unlimited Learning	\$ 1,672,521	\$ 3,396,909	\$ 3,396,909	\$ 1,672,521	185
Sierra Charter	\$ 4,112,989	\$ 6,033,198	\$ 5,897,817	\$ 4,248,370	340
University High	\$ 4,350,289	\$ 6,844,251	\$ 5,929,970	\$ 5,264,570	463

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	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
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	G	G	G	G
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	G	G	G	G
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	G	G	G	G
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				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
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

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	1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,968,032.00	24,699,003.00	985,072.00	25,053,836.00	354,833.00	1.4%
4) Other Local Revenue		8600-8799	14,722,410.00	14,722,410.00	(4,452,615.60)	13,724,817.00	(997,593.00)	-6.8%
5) TOTAL, REVENUES			1,044,859,035.00	1,049,590,006.00	72,158,308.25	1,051,004,442.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	398,151,459.00	399,050,128.00	122,373,076.37	410,283,250.00	(11,233,122.00)	-2.8%
2) Classified Salaries		2000-2999	124,039,668.00	124,975,164.00	35,498,823.27	127,457,860.00	(2,482,696.00)	-2.0%
3) Employee Benefits		3000-3999	263,121,102.00	263,695,989.00	62,146,028.60	253,279,074.00	10,416,915.00	4.0%
4) Books and Supplies		4000-4999	45,660,116.00	48,476,685.29	11,603,857.95	46,801,631.00	1,675,054.29	3.5%
5) Services and Other Operating Expenditures		5000-5999	111,201,431.00	113,054,479.71	25,374,933.13	105,049,306.00	8,005,173.71	7.1%
6) Capital Outlay		6000-6999	26,406,181.00	25,826,588.00	5,033,765.08	20,974,040.00	4,852,548.00	18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,634,795.00	1,634,795.00	475,970.20	1,634,140.00	655.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,237,361.00)	(18,202,726.00)	(9,081.27)	(18,308,161.00)	105,435.00	-0.6%
9) TOTAL, EXPENDITURES			952,977,391.00	958,511,103.00	262,497,373.33	947,171,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,881,644.00	91,078,903.00	(190,339,065.08)	103,833,302.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,034,143.00)	(138,466,805.00)	(375,000.00)	(144,433,661.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,152,499.00)	(47,387,902.00)	(190,714,065.08)	(40,600,359.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	335,466,971.14	328,389,749.07		328,389,749.07	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)			335,466,971.14	328,389,749.07		328,389,749.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,466,971.14	328,389,749.07		328,389,749.07		
2) Ending Balance, June 30 (E + F1e)			296,314,472.14	281,001,847.07		287,789,390.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,049.65	43,533.66		43,533.66		
Stores		9712	2,670,900.59	3,028,901.01		3,028,901.01		
Prepaid Items		9713	1,812,090.52	2,189,659.34		2,189,659.34		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	152,900,000.00	153,900,000.00		153,900,000.00		
Future Textbook Adoptions	0000	9760	30,500,000.00					
Pandemic Recovery	0000	9760	122,400,000.00					
Future Textbook Adoptions	0000	9760		31,500,000.00				
Pandemic Recovery	0000	9760		122,400,000.00				
Future Textbook Adoptions	0000	9760				31,500,000.00		
Pandemic Recovery	0000	9760				122,400,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,300,000.00		
Upgrade Lawson Software	0000	9780				2,500,000.00		
District and Association Labor Management Partnership	0000	9780				800,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	138,861,431.38	121,839,753.06		125,327,296.06		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	722,674,307.00	722,674,307.00	74,386,678.00	725,799,789.00	3,125,482.00	0.4%
Education Protection Account State Aid - Current Year		8012	208,695,934.00	208,695,934.00	0.00	208,763,060.00	67,126.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(10,736.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,049.00	501,049.00	0.00	501,049.00	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	541,217.00	541,217.00	0.00	541,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	70,149,772.00	70,149,772.00	0.00	70,149,772.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	3,428,699.00	203,337.68	3,428,699.00	0.00	0.0%
Prior Years' Taxes		8043	242,175.00	242,175.00	0.00	242,175.00	0.00	0.0%
Supplemental Taxes		8044	1,992,801.00	1,992,801.00	740,522.57	1,992,801.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	7,945,455.00	0.00	7,945,455.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,013,321,745.00	1,013,321,745.00	75,319,802.25	1,016,514,353.00	3,192,608.00	0.3%
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	(3,153,152.00)	(3,153,152.00)	306,049.60	(4,288,564.00)	(1,135,412.00)	36.0%
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%

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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)
TOTAL, LCFF SOURCES			1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	309,804.00	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	2,803,081.00	2,803,081.00	0.00	2,932,849.00	129,768.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	11,053,740.00	11,758,464.00	0.00	11,758,464.00	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						

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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	6,111,211.00	10,137,458.00	675,268.00	10,362,523.00	225,065.00	2.2%
TOTAL, OTHER STATE REVENUE			19,968,032.00	24,699,003.00	985,072.00	25,053,836.00	354,833.00	1.4%
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	42,527.00	42,527.00	0.00	42,527.00	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	385,000.00	385,000.00	63,195.03	379,862.00	(5,138.00)	-1.3%
Interest		8660	3,100,000.00	3,100,000.00	(3,867,548.71)	3,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	11,194,883.00	11,194,883.00	(648,261.92)	10,202,428.00	(992,455.00)	-8.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						

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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)
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,722,410.00	14,722,410.00	(4,452,615.60)	13,724,817.00	(997,593.00)	-6.8%
TOTAL, REVENUES			1,044,859,035.00	1,049,590,006.00	72,158,308.25	1,051,004,442.00	1,414,436.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	312,277,831.00	313,563,553.00	96,326,728.22	321,998,308.00	(8,434,755.00)	-2.7%
Certificated Pupil Support Salaries		1200	32,660,297.00	32,471,255.00	9,989,295.50	33,525,004.00	(1,053,749.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	48,122,584.00	47,931,373.00	14,515,709.22	49,284,186.00	(1,352,813.00)	-2.8%
Other Certificated Salaries		1900	5,090,747.00	5,083,947.00	1,541,343.43	5,475,752.00	(391,805.00)	-7.7%
TOTAL, CERTIFICATED SALARIES			398,151,459.00	399,050,128.00	122,373,076.37	410,283,250.00	(11,233,122.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,350,349.00	6,340,847.00	1,574,618.03	6,754,582.00	(413,735.00)	-6.5%
Classified Support Salaries		2200	56,067,129.00	56,106,392.00	16,597,426.75	57,490,728.00	(1,384,336.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	20,690,441.00	21,632,194.00	5,818,415.94	22,159,001.00	(526,807.00)	-2.4%
Clerical, Technical and Office Salaries		2400	37,464,884.00	37,391,496.00	10,375,880.07	37,846,253.00	(454,757.00)	-1.2%
Other Classified Salaries		2900	3,466,865.00	3,504,235.00	1,132,482.48	3,207,296.00	296,939.00	8.5%
TOTAL, CLASSIFIED SALARIES			124,039,668.00	124,975,164.00	35,498,823.27	127,457,860.00	(2,482,696.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	74,608,247.00	75,031,222.00	21,677,794.98	76,922,935.00	(1,891,713.00)	-2.5%
PERS		3201-3202	29,530,526.00	29,525,893.00	7,937,382.41	30,977,161.00	(1,451,268.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	14,456,747.00	14,500,249.00	3,813,981.04	15,546,999.00	(1,046,750.00)	-7.2%
Health and Welfare Benefits		3401-3402	105,058,028.00	105,119,849.00	20,602,119.96	94,255,774.00	10,864,075.00	10.3%
Unemployment Insurance		3501-3502	371,633.00	375,154.00	80,944.32	259,920.00	115,234.00	30.7%
Workers' Compensation		3601-3602	6,741,524.00	6,768,737.00	1,722,731.09	6,882,435.00	(113,698.00)	-1.7%
OPEB, Allocated		3701-3702	31,933,949.00	31,954,364.00	6,153,275.73	28,055,715.00	3,898,649.00	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	420,448.00	420,521.00	157,799.07	378,135.00	42,386.00	10.1%
TOTAL, EMPLOYEE BENEFITS			263,121,102.00	263,695,989.00	62,146,028.60	253,279,074.00	10,416,915.00	4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,653.00	1,653.00	(141,399.91)	0.00	1,653.00	100.0%
Books and Other Reference Materials		4200	2,080,055.00	2,283,675.30	307,106.24	1,814,270.00	469,405.30	20.6%
Materials and Supplies		4300	25,633,486.00	27,881,613.99	5,694,891.73	28,135,474.00	(253,860.01)	-0.9%
Noncapitalized Equipment		4400	17,705,361.00	18,040,182.00	5,738,419.84	16,648,922.00	1,391,260.00	7.7%
Food		4700	239,561.00	269,561.00	4,840.05	202,965.00	66,596.00	24.7%
TOTAL, BOOKS AND SUPPLIES			45,660,116.00	48,476,685.29	11,603,857.95	46,801,631.00	1,675,054.29	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,092,082.00	24,741,919.00	1,158,441.50	22,688,259.00	2,053,660.00	8.3%
Travel and Conferences		5200	2,076,668.00	2,072,086.00	266,064.69	1,450,980.00	621,106.00	30.0%

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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)
Dues and Memberships		5300	189,478.00	187,128.00	117,512.50	161,980.00	25,148.00	13.4%
Insurance		5400-5450	5,961,880.00	5,988,508.00	1,525,418.67	6,076,161.00	(87,653.00)	-1.5%
Operations and Housekeeping Services		5500	36,727,095.00	36,726,995.00	9,302,023.29	36,671,240.00	55,755.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,171,698.00	7,881,240.00	3,073,586.71	7,206,075.00	675,165.00	8.6%
Transfers of Direct Costs		5710	(1,748,097.00)	(1,815,292.00)	(182,539.64)	(3,746,298.00)	1,931,006.00	-106.4%
Transfers of Direct Costs - Interfund		5750	(328,916.00)	(286,221.00)	72,772.32	(95,459.00)	(190,762.00)	66.6%
Professional/Consulting Services and Operating Expenditures		5800	32,385,162.00	33,904,321.29	9,954,672.81	32,457,301.00	1,447,020.29	4.3%
Communications		5900	3,674,381.00	3,653,795.42	86,980.28	2,179,067.00	1,474,728.42	40.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,201,431.00	113,054,479.71	25,374,933.13	105,049,306.00	8,005,173.71	7.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,595,392.14	1,795,226.00	(1,795,226.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,100,000.00	14,862,907.00	2,500,597.14	8,178,000.00	6,684,907.00	45.0%
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	9,896,181.00	10,553,681.00	937,775.80	10,590,814.00	(37,133.00)	-0.4%
Equipment Replacement		6500	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,406,181.00	25,826,588.00	5,033,765.08	20,974,040.00	4,852,548.00	18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	62,884.00	62,884.00	0.00	62,229.00	655.00	1.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	1,571,911.00	1,571,911.00	475,970.20	1,571,911.00	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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,634,795.00	1,634,795.00	475,970.20	1,634,140.00	655.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(14,729,450.00)	(15,548,143.00)	(8,938.56)	(15,939,412.00)	391,269.00	-2.5%
Transfers of Indirect Costs - Interfund		7350	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,237,361.00)	(18,202,726.00)	(9,081.27)	(18,308,161.00)	105,435.00	-0.6%
TOTAL, EXPENDITURES			952,977,391.00	958,511,103.00	262,497,373.33	947,171,140.00	11,339,963.00	1.2%
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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	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	(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%

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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(131,034,143.00)	(138,466,805.00)	(375,000.00)	(144,433,661.00)	(5,966,856.00)	4.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
3) Other State Revenue		8300-8599	278,197,303.00	282,428,414.00	18,061,039.80	265,638,878.00	(16,789,536.00)	-5.9%
4) Other Local Revenue		8600-8799	10,786,841.00	14,212,666.00	8,661,888.93	15,801,849.00	1,589,183.00	11.2%
5) TOTAL, REVENUES			658,680,873.00	679,989,102.00	134,752.24	648,523,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	157,345,108.00	152,799,326.00	37,619,911.71	146,604,259.00	6,195,067.00	4.1%
2) Classified Salaries		2000-2999	87,312,542.00	91,818,738.00	22,769,021.97	79,338,632.00	12,480,106.00	13.6%
3) Employee Benefits		3000-3999	218,820,181.00	218,900,714.00	25,847,494.71	205,611,115.00	13,289,599.00	6.1%
4) Books and Supplies		4000-4999	65,212,245.00	117,327,701.46	15,281,225.83	98,384,924.00	18,942,777.46	16.1%
5) Services and Other Operating Expenditures		5000-5999	99,888,167.00	126,918,116.54	25,044,825.40	122,456,852.00	4,461,264.54	3.5%
6) Capital Outlay		6000-6999	221,853,553.00	211,929,867.00	9,988,798.08	172,469,489.00	39,460,378.00	18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,824,358.00	2,304,358.00	735,397.52	2,962,060.00	(657,702.00)	-28.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
9) TOTAL, EXPENDITURES			867,985,604.00	937,546,964.00	137,295,613.78	843,766,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,304,731.00)	(257,557,862.00)	(137,160,861.54)	(195,242,987.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
b) Transfers Out		7600-7629	7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
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	129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,064,143.00	134,496,805.00	0.00	142,963,661.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,240,588.00)	(123,061,057.00)	(137,160,861.54)	(52,279,326.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	161,852,656.08	241,184,114.51		225,484,114.51	(15,700,000.00)	-6.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,852,656.08	241,184,114.51		225,484,114.51		
d) Other Restatements		9795	0.00	7,671,941.00		7,671,941.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,852,656.08	248,856,055.51		233,156,055.51		
2) Ending Balance, June 30 (E + F1e)			79,612,068.08	125,794,998.51		180,876,729.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	79,612,068.09	125,794,999.84		180,876,729.95		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.01)	(1.33)		(.44)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	15,706,074.00	16,715,023.00	(13,669,372.25)	14,780,863.00	(1,934,160.00)	-11.6%
Special Education Discretionary Grants		8182	1,272,105.00	2,593,419.00	(1,703,608.76)	2,451,704.00	(141,715.00)	-5.5%
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		

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)
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	691,150.00	723,354.00	(287,989.59)	722,200.00	(1,154.00)	-0.2%
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	74,842,863.00	75,212,693.00	15,317,366.77	67,567,463.00	(7,645,230.00)	-10.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,497,253.00	6,623,595.00	2,082,085.73	6,549,603.00	(73,992.00)	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	103,862.00	379.44	101,447.00	(2,415.00)	-2.3%
Title III, Part A, English Learner Program	4203	8290	2,231,411.00	2,843,931.00	818,946.58	1,888,107.00	(955,824.00)	-33.6%
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	8,450,884.00	9,157,950.00	(3,464,898.44)	8,798,436.00	(359,514.00)	-3.9%
Career and Technical Education	3500-3599	8290	1,133,975.00	1,133,975.00	(550,079.52)	1,133,975.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,871,014.00	268,240,220.00	(25,131,006.45)	263,089,231.00	(5,150,989.00)	-1.9%
TOTAL, FEDERAL REVENUE			369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
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	64,225,263.00	64,138,464.00	6,333,658.00	63,336,587.00	(801,877.00)	-1.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,389,804.00	1,389,804.00	147,196.00	1,471,968.00	82,164.00	5.9%
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	4,356,474.00	4,781,474.00	0.00	4,781,474.00	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	15,429,436.00	16,826,250.00	884,295.76	16,178,923.00	(647,327.00)	-3.8%
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	6,278,848.00	6,544,764.00	2,112,342.60	3,532,998.00	(3,011,766.00)	-46.0%
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	1,809,902.84	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	186,517,478.00	188,747,658.00	6,773,644.60	176,336,928.00	(12,410,730.00)	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			278,197,303.00	282,428,414.00	18,061,039.80	265,638,878.00	(16,789,536.00)	-5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	944,720.00	2,777,678.00	1,832,957.44	1,284,440.00	(1,493,238.00)	-53.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	1,320,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
All Other Local Revenue		8699	8,522,121.00	10,634,988.00	6,828,931.49	13,717,409.00	3,082,421.00	29.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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 County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,786,841.00	14,212,666.00	8,661,888.93	15,801,849.00	1,589,183.00	11.2%
TOTAL, REVENUES			658,680,873.00	679,989,102.00	134,752.24	648,523,756.00	(31,465,346.00)	-4.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	113,645,189.00	110,611,009.00	25,791,511.11	103,142,585.00	7,468,424.00	6.8%
Certificated Pupil Support Salaries		1200	16,115,116.00	16,218,452.00	4,829,515.44	17,299,719.00	(1,081,267.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	13,059,429.00	11,412,300.00	3,164,922.96	12,507,318.00	(1,095,018.00)	-9.6%
Other Certificated Salaries		1900	14,525,374.00	14,557,565.00	3,833,962.20	13,654,637.00	902,928.00	6.2%
TOTAL, CERTIFICATED SALARIES			157,345,108.00	152,799,326.00	37,619,911.71	146,604,259.00	6,195,067.00	4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,120,259.00	42,743,480.00	9,994,412.20	33,515,686.00	9,227,794.00	21.6%
Classified Support Salaries		2200	29,182,159.00	28,609,262.00	7,649,562.54	26,968,260.00	1,641,002.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	12,234,514.00	12,908,580.00	3,526,367.34	11,665,663.00	1,242,917.00	9.6%
Clerical, Technical and Office Salaries		2400	6,297,737.00	6,008,955.00	1,491,087.12	5,377,215.00	631,740.00	10.5%
Other Classified Salaries		2900	1,477,873.00	1,548,461.00	107,592.77	1,811,808.00	(263,347.00)	-17.0%
TOTAL, CLASSIFIED SALARIES			87,312,542.00	91,818,738.00	22,769,021.97	79,338,632.00	12,480,106.00	13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	113,252,159.00	112,705,934.00	6,209,300.11	108,847,936.00	3,857,998.00	3.4%
PERS		3201-3202	20,590,076.00	21,745,283.00	5,322,824.86	20,253,945.00	1,491,338.00	6.9%
OASDI/Medicare/Alternative		3301-3302	8,116,890.00	8,541,601.00	2,024,543.81	8,282,676.00	258,925.00	3.0%
Health and Welfare Benefits		3401-3402	55,568,498.00	54,829,319.00	8,847,569.95	49,812,038.00	5,017,281.00	9.2%
Unemployment Insurance		3501-3502	373,681.00	327,039.00	25,750.81	94,925.00	232,114.00	71.0%
Workers' Compensation		3601-3602	3,325,735.00	3,346,928.00	687,419.06	2,915,553.00	431,375.00	12.9%
OPEB, Allocated		3701-3702	17,234,086.00	17,016,025.00	2,642,158.08	15,033,748.00	1,982,277.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	359,056.00	388,585.00	87,928.03	370,294.00	18,291.00	4.7%
TOTAL, EMPLOYEE BENEFITS			218,820,181.00	218,900,714.00	25,847,494.71	205,611,115.00	13,289,599.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,600,000.00	3,500,000.00	960,421.35	2,524,667.00	975,333.00	27.9%
Books and Other Reference Materials		4200	6,149,949.00	7,425,980.00	1,008,471.31	5,107,421.00	2,318,559.00	31.2%
Materials and Supplies		4300	42,114,130.00	74,016,458.46	4,149,584.13	56,810,800.00	17,205,658.46	23.2%
Noncapitalized Equipment		4400	14,348,166.00	32,385,263.00	9,162,749.04	33,942,036.00	(1,556,773.00)	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,212,245.00	117,327,701.46	15,281,225.83	98,384,924.00	18,942,777.46	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	57,015,132.00	24,447,730.00	3,465,680.43	36,148,531.00	(11,700,801.00)	-47.9%
Travel and Conferences		5200	1,810,349.00	3,357,178.00	780,288.27	2,937,538.00	419,640.00	12.5%
Dues and Memberships		5300	62,584.00	104,197.00	39,846.00	44,646.00	59,551.00	57.2%
Insurance		5400-5450	2,903,217.00	2,980,998.00	609,659.90	2,549,944.00	431,054.00	14.5%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	887.92	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,617,803.00	5,498,282.00	528,459.42	2,449,783.00	3,048,499.00	55.4%
Transfers of Direct Costs		5710	1,748,097.00	1,815,292.00	182,539.64	3,746,298.00	(1,931,006.00)	-106.4%
Transfers of Direct Costs - Interfund		5750	(4,720,003.00)	(4,271,336.00)	(233,755.36)	(571,424.00)	(3,699,912.00)	86.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	37,365,284.00	92,900,071.54	19,668,100.75	75,091,224.00	17,808,847.54	19.2%
Communications		5900	84,204.00	84,204.00	3,118.43	58,812.00	25,392.00	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,888,167.00	126,918,116.54	25,044,825.40	122,456,852.00	4,461,264.54	3.5%
CAPITAL OUTLAY								
Land		6100	0.00	118,475.00	2,599.00	104,361.00	14,114.00	11.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	216,831,560.00	200,048,849.00	9,691,349.75	161,226,274.00	38,822,575.00	19.4%
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	4,639,416.00	10,039,966.00	137,619.33	8,756,779.00	1,283,187.00	12.8%
Equipment Replacement		6500	382,577.00	1,722,577.00	157,230.00	2,382,075.00	(659,498.00)	-38.3%
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			221,853,553.00	211,929,867.00	9,988,798.08	172,469,489.00	39,460,378.00	18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,504,358.00	1,504,358.00	(64,602.48)	2,162,060.00	(657,702.00)	-43.7%
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	800,000.00	800,000.00	800,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	1,320,000.00	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)			2,824,358.00	2,304,358.00	735,397.52	2,962,060.00	(657,702.00)	-28.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
TOTAL, EXPENDITURES			867,985,604.00	937,546,964.00	137,295,613.78	843,766,743.00	93,780,221.00	10.0%
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	5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
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	7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
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								
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	129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			127,064,143.00	134,496,805.00	0.00	142,963,661.00	(8,466,856.00)	-6.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
2) Federal Revenue		8100-8299	369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
3) Other State Revenue		8300-8599	298,165,335.00	307,127,417.00	19,046,111.80	290,692,714.00	(16,434,703.00)	-5.4%
4) Other Local Revenue		8600-8799	25,509,251.00	28,935,076.00	4,209,273.33	29,526,666.00	591,590.00	2.0%
5) TOTAL, REVENUES			1,703,539,908.00	1,729,579,108.00	72,293,060.49	1,699,528,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	555,496,567.00	551,849,454.00	159,992,988.08	556,887,509.00	(5,038,055.00)	-0.9%
2) Classified Salaries		2000-2999	211,352,210.00	216,793,902.00	58,267,845.24	206,796,492.00	9,997,410.00	4.6%
3) Employee Benefits		3000-3999	481,941,283.00	482,596,703.00	87,993,523.31	458,890,189.00	23,706,514.00	4.9%
4) Books and Supplies		4000-4999	110,872,361.00	165,804,386.75	26,885,083.78	145,186,555.00	20,617,831.75	12.4%
5) Services and Other Operating Expenditures		5000-5999	211,089,598.00	239,972,596.25	50,419,758.53	227,506,158.00	12,466,438.25	5.2%
6) Capital Outlay		6000-6999	248,259,734.00	237,756,455.00	15,022,563.16	193,443,529.00	44,312,926.00	18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,459,153.00	3,939,153.00	1,211,367.72	4,596,200.00	(657,047.00)	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
9) TOTAL, EXPENDITURES			1,820,962,995.00	1,896,058,067.00	399,792,987.11	1,790,937,883.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(117,423,087.00)	(166,478,959.00)	(327,499,926.62)	(91,409,685.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
b) Transfers Out		7600-7629	9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
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			(3,970,000.00)	(3,970,000.00)	(375,000.00)	(1,470,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,393,087.00)	(170,448,959.00)	(327,874,926.62)	(92,879,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	497,319,627.22	569,573,863.58		553,873,863.58	(15,700,000.00)	-2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,319,627.22	569,573,863.58		553,873,863.58		
d) Other Restatements		9795	0.00	7,671,941.00		7,671,941.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,319,627.22	577,245,804.58		561,545,804.58		
2) Ending Balance, June 30 (E + F1e)			375,926,540.22	406,796,845.58		468,666,119.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,049.65	43,533.66		43,533.66		
Stores		9712	2,670,900.59	3,028,901.01		3,028,901.01		
Prepaid Items		9713	1,812,090.52	2,189,659.34		2,189,659.34		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	79,612,068.09	125,794,999.84		180,876,729.95		
c) Committed								

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)
Stabilization Arrangements Other Commitments Future Textbook Adoptions Pandemic Recovery Future Textbook Adoptions Pandemic Recovery Future Textbook Adoptions Pandemic Recovery d) Assigned Other Assignments Upgrade Lawson Software District and Association Labor Management Partnership e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9750	0.00	0.00		0.00		
		9760	152,900,000.00	153,900,000.00		153,900,000.00		
	0000	9760	30,500,000.00	31,500,000.00 122,400,000.00				
	0000	9760	122,400,000.00					
	0000	9760				31,500,000.00		
	0000	9760				122,400,000.00		
	0000	9760						
	0000	9760						
	0000	9760						
	0000	9760						
		9780	0.00	0.00		3,300,000.00		
	0000	9780				2,500,000.00		
	0000	9780				800,000.00		
	9789	138,861,431.38	121,839,753.06	125,327,296.06				
	9790	(.01)	(1.33)	(.44)				
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	722,674,307.00	722,674,307.00	74,386,678.00	725,799,789.00	3,125,482.00	0.4%
Education Protection Account State Aid - Current Year		8012	208,695,934.00	208,695,934.00	0.00	208,763,060.00	67,126.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(10,736.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,049.00	501,049.00	0.00	501,049.00	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	541,217.00	541,217.00	0.00	541,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	70,149,772.00	70,149,772.00	0.00	70,149,772.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	3,428,699.00	203,337.68	3,428,699.00	0.00	0.0%
Prior Years' Taxes		8043	242,175.00	242,175.00	0.00	242,175.00	0.00	0.0%
Supplemental Taxes		8044	1,992,801.00	1,992,801.00	740,522.57	1,992,801.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	7,945,455.00	0.00	7,945,455.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,013,321,745.00	1,013,321,745.00	75,319,802.25	1,016,514,353.00	3,192,608.00	0.3%
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	(3,153,152.00)	(3,153,152.00)	306,049.60	(4,288,564.00)	(1,135,412.00)	36.0%
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%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	15,706,074.00	16,715,023.00	(13,669,372.25)	14,780,863.00	(1,934,160.00)	-11.6%
Special Education Discretionary Grants		8182	1,272,105.00	2,593,419.00	(1,703,608.76)	2,451,704.00	(141,715.00)	-5.5%
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	691,150.00	723,354.00	(287,989.59)	722,200.00	(1,154.00)	-0.2%
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	74,842,863.00	75,212,693.00	15,317,366.77	67,567,463.00	(7,645,230.00)	-10.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,497,253.00	6,623,595.00	2,082,085.73	6,549,603.00	(73,992.00)	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	103,862.00	379.44	101,447.00	(2,415.00)	-2.3%
Title III, Part A, English Learner Program	4203	8290	2,231,411.00	2,843,931.00	818,946.58	1,888,107.00	(955,824.00)	-33.6%
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	8,450,884.00	9,157,950.00	(3,464,898.44)	8,798,436.00	(359,514.00)	-3.9%
Career and Technical Education	3500-3599	8290	1,133,975.00	1,133,975.00	(550,079.52)	1,133,975.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,871,014.00	268,240,220.00	(25,131,006.45)	263,089,231.00	(5,150,989.00)	-1.9%
TOTAL, FEDERAL REVENUE			369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
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	64,225,263.00	64,138,464.00	6,333,658.00	63,336,587.00	(801,877.00)	-1.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,389,804.00	1,389,804.00	457,000.00	1,471,968.00	82,164.00	5.9%
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	2,803,081.00	2,803,081.00	0.00	2,932,849.00	129,768.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	15,410,214.00	16,539,938.00	0.00	16,539,938.00	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%

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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)
After School Education and Safety (ASES)	6010	8590	15,429,436.00	16,826,250.00	884,295.76	16,178,923.00	(647,327.00)	-3.8%
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	6,278,848.00	6,544,764.00	2,112,342.60	3,532,998.00	(3,011,766.00)	-46.0%
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	1,809,902.84	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	192,628,689.00	198,885,116.00	7,448,912.60	186,699,451.00	(12,185,665.00)	-6.1%
TOTAL, OTHER STATE REVENUE			298,165,335.00	307,127,417.00	19,046,111.80	290,692,714.00	(16,434,703.00)	-5.4%
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	944,720.00	2,777,678.00	1,832,957.44	1,284,440.00	(1,493,238.00)	-53.8%
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	42,527.00	42,527.00	0.00	42,527.00	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	385,000.00	385,000.00	63,195.03	379,862.00	(5,138.00)	-1.3%
Interest		8660	3,100,000.00	3,100,000.00	(3,867,548.71)	3,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	1,320,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
All Other Local Revenue		8699	19,717,004.00	21,829,871.00	6,180,669.57	23,919,837.00	2,089,966.00	9.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,509,251.00	28,935,076.00	4,209,273.33	29,526,666.00	591,590.00	2.0%
TOTAL, REVENUES			1,703,539,908.00	1,729,579,108.00	72,293,060.49	1,699,528,198.00	(30,050,910.00)	-1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	425,923,020.00	424,174,562.00	122,118,239.33	425,140,893.00	(966,331.00)	-0.2%
Certificated Pupil Support Salaries		1200	48,775,413.00	48,689,707.00	14,818,810.94	50,824,723.00	(2,135,016.00)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	61,182,013.00	59,343,673.00	17,680,632.18	61,791,504.00	(2,447,831.00)	-4.1%
Other Certificated Salaries		1900	19,616,121.00	19,641,512.00	5,375,305.63	19,130,389.00	511,123.00	2.6%
TOTAL, CERTIFICATED SALARIES			555,496,567.00	551,849,454.00	159,992,988.08	556,887,509.00	(5,038,055.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	44,470,608.00	49,084,327.00	11,569,030.23	40,270,268.00	8,814,059.00	18.0%
Classified Support Salaries		2200	85,249,288.00	84,715,654.00	24,246,989.29	84,458,988.00	256,666.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	32,924,955.00	34,540,774.00	9,344,783.28	33,824,664.00	716,110.00	2.1%
Clerical, Technical and Office Salaries		2400	43,762,621.00	43,400,451.00	11,866,967.19	43,223,468.00	176,983.00	0.4%
Other Classified Salaries		2900	4,944,738.00	5,052,696.00	1,240,075.25	5,019,104.00	33,592.00	0.7%
TOTAL, CLASSIFIED SALARIES			211,352,210.00	216,793,902.00	58,267,845.24	206,796,492.00	9,997,410.00	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	187,860,406.00	187,737,156.00	27,887,095.09	185,770,871.00	1,966,285.00	1.0%
PERS		3201-3202	50,120,602.00	51,271,176.00	13,260,207.27	51,231,106.00	40,070.00	0.1%
OASDI/Medicare/Alternative		3301-3302	22,573,637.00	23,041,850.00	5,838,524.85	23,829,675.00	(787,825.00)	-3.4%
Health and Welfare Benefits		3401-3402	160,626,526.00	159,949,168.00	29,449,689.91	144,067,812.00	15,881,356.00	9.9%
Unemployment Insurance		3501-3502	745,314.00	702,193.00	106,695.13	354,845.00	347,348.00	49.5%
Workers' Compensation		3601-3602	10,067,259.00	10,115,665.00	2,410,150.15	9,797,988.00	317,677.00	3.1%
OPEB, Allocated		3701-3702	49,168,035.00	48,970,389.00	8,795,433.81	43,089,463.00	5,880,926.00	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	779,504.00	809,106.00	245,727.10	748,429.00	60,677.00	7.5%
TOTAL, EMPLOYEE BENEFITS			481,941,283.00	482,596,703.00	87,993,523.31	458,890,189.00	23,706,514.00	4.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,601,653.00	3,501,653.00	819,021.44	2,524,667.00	976,986.00	27.9%
Books and Other Reference Materials		4200	8,230,004.00	9,709,655.30	1,315,577.55	6,921,691.00	2,787,964.30	28.7%
Materials and Supplies		4300	67,747,616.00	101,898,072.45	9,844,475.86	84,946,274.00	16,951,798.45	16.6%
Noncapitalized Equipment		4400	32,053,527.00	50,425,445.00	14,901,168.88	50,590,958.00	(165,513.00)	-0.3%
Food		4700	239,561.00	269,561.00	4,840.05	202,965.00	66,596.00	24.7%
TOTAL, BOOKS AND SUPPLIES			110,872,361.00	165,804,386.75	26,885,083.78	145,186,555.00	20,617,831.75	12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								

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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)
Subagreements for Services		5100	82,107,214.00	49,189,649.00	4,624,121.93	58,836,790.00	(9,647,141.00)	-19.6%
Travel and Conferences		5200	3,887,017.00	5,429,264.00	1,046,352.96	4,388,518.00	1,040,746.00	19.2%
Dues and Memberships		5300	252,062.00	291,325.00	157,358.50	206,626.00	84,699.00	29.1%
Insurance		5400-5450	8,865,097.00	8,969,506.00	2,135,078.57	8,626,105.00	343,401.00	3.8%
Operations and Housekeeping Services		5500	36,728,595.00	36,728,495.00	9,302,911.21	36,672,740.00	55,755.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,789,501.00	13,379,522.00	3,602,046.13	9,655,858.00	3,723,664.00	27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,048,919.00)	(4,557,557.00)	(160,983.04)	(666,883.00)	(3,890,674.00)	85.4%
Professional/Consulting Services and Operating Expenditures		5800	69,750,446.00	126,804,392.83	29,622,773.56	107,548,525.00	19,255,867.83	15.2%
Communications		5900	3,758,585.00	3,737,999.42	90,098.71	2,237,879.00	1,500,120.42	40.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,089,598.00	239,972,596.25	50,419,758.53	227,506,158.00	12,466,438.25	5.2%
CAPITAL OUTLAY								
Land		6100	0.00	118,475.00	1,597,991.14	1,899,587.00	(1,781,112.00)	-1,503.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	232,931,560.00	214,911,756.00	12,191,946.89	169,404,274.00	45,507,482.00	21.2%
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	14,535,597.00	20,593,647.00	1,075,395.13	19,347,593.00	1,246,054.00	6.1%
Equipment Replacement		6500	792,577.00	2,132,577.00	157,230.00	2,792,075.00	(659,498.00)	-30.9%
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			248,259,734.00	237,756,455.00	15,022,563.16	193,443,529.00	44,312,926.00	18.6%
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	62,884.00	62,884.00	0.00	62,229.00	655.00	1.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,504,358.00	1,504,358.00	(64,602.48)	2,162,060.00	(657,702.00)	-43.7%
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	800,000.00	800,000.00	800,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	1,320,000.00	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	1,571,911.00	1,571,911.00	475,970.20	1,571,911.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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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)			4,459,153.00	3,939,153.00	1,211,367.72	4,596,200.00	(657,047.00)	-16.7%
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	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, EXPENDITURES			1,820,962,995.00	1,896,058,067.00	399,792,987.11	1,790,937,883.00	105,120,184.00	5.5%
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	5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
(a) TOTAL, INTERFUND TRANSFERS IN			5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
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	9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
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		

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)
(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)			(3,970,000.00)	(3,970,000.00)	(375,000.00)	(1,470,000.00)	(2,500,000.00)	63.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	48,938,904.27
6211	Literacy Coaches and Reading Specialists Grant Program	8,318,095.00
6266	Educator Effectiveness, FY 2021-22	11,766,941.72
6300	Lottery: Instructional Materials	5,348,209.06
6536	Special Ed: Dispute Prevention and Dispute Resolution	.48
6547	Special Education Early Intervention Preschool Grant	.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	36,936,864.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.69
7085	Learning Communities for School Success Program	.51
7311	Classified School Employee Professional Development Block Grant	.43
7388	SB 117 COVID-19 LEA Response Funds	.06
7413	A-G Learning Loss Mitigation Grant	1,715,760.00
7425	Expanded Learning Opportunities (ELO) Grant	.91
7435	Learning Recovery Emergency Block Grant	65,577,877.50
9010	Other Restricted Local	2,274,075.00
Total, Restricted Balance		180,876,729.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,815.00	3,329,372.00	141,688.82	3,329,372.00	0.00	0.0%
5) TOTAL, REVENUES			2,643,815.00	3,329,372.00	141,688.82	3,329,372.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,366,520.00	3,052,077.00	80,375.97	3,067,594.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,295.00	277,295.00	61,312.85	261,778.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,295.00	277,295.00	61,312.85	261,778.00		

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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,705,739.25	2,707,574.68		2,707,574.68	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)			2,705,739.25	2,707,574.68		2,707,574.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,705,739.25	2,707,574.68		2,707,574.68		
2) Ending Balance, June 30 (E + F1e)			2,983,034.25	2,984,869.68		2,969,352.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,983,034.25	2,984,869.68		2,969,352.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	(6,543.08)	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,643,815.00	3,329,372.00	148,231.90	3,329,372.00	0.00	0.0%
TOTAL, REVENUES			2,643,815.00	3,329,372.00	141,688.82	3,329,372.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,366,520.00	3,052,077.00	80,375.97	3,067,594.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	2,969,352.68
Total, Restricted Balance		2,969,352.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,266,057.00	1,285,833.00	(381,706.96)	954,205.00	(331,628.00)	-25.8%
3) Other State Revenue		8300-8599	6,657,513.00	7,148,542.00	(51,207.73)	6,454,772.00	(693,770.00)	-9.7%
4) Other Local Revenue		8600-8799	546,771.00	546,771.00	(102,373.13)	559,179.00	12,408.00	2.3%
5) TOTAL, REVENUES			8,470,341.00	8,981,146.00	(535,287.82)	7,968,156.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,405,586.00	2,405,586.00	852,665.22	2,277,955.00	127,631.00	5.3%
2) Classified Salaries		2000-2999	1,720,311.00	1,720,311.00	488,612.88	1,664,256.00	56,055.00	3.3%
3) Employee Benefits		3000-3999	2,747,277.00	2,747,277.00	562,286.43	2,601,905.00	145,372.00	5.3%
4) Books and Supplies		4000-4999	2,209,883.00	1,786,598.00	351,117.32	726,212.00	1,060,386.00	59.4%
5) Services and Other Operating Expenditures		5000-5999	1,082,371.00	1,491,646.00	201,450.38	816,714.00	674,932.00	45.2%
6) Capital Outlay		6000-6999	0.00	20,000.00	0.00	16,170.00	3,830.00	19.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
9) TOTAL, EXPENDITURES			10,378,903.00	10,385,035.00	2,456,274.94	8,276,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,908,562.00)	(1,403,889.00)	(2,991,562.76)	(308,807.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,908,562.00)	(1,403,889.00)	(2,991,562.76)	(308,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,088,646.10	1,403,888.95		1,403,888.95	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)			2,088,646.10	1,403,888.95		1,403,888.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,088,646.10	1,403,888.95		1,403,888.95		
2) Ending Balance, June 30 (E + F1e)			180,084.10	(.05)		1,095,081.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		550.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	180,083.86	.94		1,045,243.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	.79	0.00		49,288.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.55)	(.99)		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	76,609.00	76,609.00	(76,538.12)	76,609.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,189,448.00	1,209,224.00	(305,168.84)	877,596.00	(331,628.00)	-27.4%
TOTAL, FEDERAL REVENUE			1,266,057.00	1,285,833.00	(381,706.96)	954,205.00	(331,628.00)	-25.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	5,973,542.00	6,464,571.00	0.00	5,770,801.00	(693,770.00)	-10.7%
All Other State Revenue	All Other	8590	683,971.00	683,971.00	(51,207.73)	683,971.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,657,513.00	7,148,542.00	(51,207.73)	6,454,772.00	(693,770.00)	-9.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,426.00	13,426.00	(16,083.61)	13,426.00	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	104,417.00	104,417.00	12,225.64	104,417.00	0.00	0.0%
Interagency Services		8677	399,091.00	399,091.00	(104,516.85)	411,499.00	12,408.00	3.1%
Other Local Revenue								
All Other Local Revenue		8699	29,837.00	29,837.00	6,001.69	29,837.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			546,771.00	546,771.00	(102,373.13)	559,179.00	12,408.00	2.3%
TOTAL, REVENUES			8,470,341.00	8,981,146.00	(535,287.82)	7,968,156.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,459,647.00	1,459,647.00	525,211.28	1,277,623.00	182,024.00	12.5%
Certificated Pupil Support Salaries		1200	285,844.00	285,844.00	98,356.30	297,278.00	(11,434.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	660,095.00	660,095.00	229,097.64	703,054.00	(42,959.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,405,586.00	2,405,586.00	852,665.22	2,277,955.00	127,631.00	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	539,807.00	539,807.00	125,268.30	465,106.00	74,701.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	105,602.00	105,602.00	35,200.54	109,405.00	(3,803.00)	-3.6%
Clerical, Technical and Office Salaries		2400	1,052,313.00	1,052,313.00	328,144.04	1,060,930.00	(8,617.00)	-0.8%
Other Classified Salaries		2900	22,589.00	22,589.00	0.00	28,815.00	(6,226.00)	-27.6%
TOTAL, CLASSIFIED SALARIES			1,720,311.00	1,720,311.00	488,612.88	1,664,256.00	56,055.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	749,925.00	749,925.00	148,329.84	729,894.00	20,031.00	2.7%
PERS		3201-3202	417,845.00	417,845.00	118,752.30	415,644.00	2,201.00	0.5%
OASDI/Medicare/Alternative		3301-3302	158,545.00	158,545.00	44,671.98	155,301.00	3,244.00	2.0%
Health and Welfare Benefits		3401-3402	1,026,630.00	1,026,630.00	178,229.15	950,460.00	76,170.00	7.4%
Unemployment Insurance		3501-3502	8,151.00	8,151.00	604.52	1,930.00	6,221.00	76.3%
Workers' Compensation		3601-3602	54,148.00	54,148.00	16,209.99	50,575.00	3,573.00	6.6%
OPEB, Allocated		3701-3702	324,205.00	324,205.00	53,237.25	288,826.00	35,379.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,828.00	7,828.00	2,251.40	9,275.00	(1,447.00)	-18.5%
TOTAL, EMPLOYEE BENEFITS			2,747,277.00	2,747,277.00	562,286.43	2,601,905.00	145,372.00	5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,939.00	5,939.00	0.00	0.00	5,939.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,192,372.00	1,680,659.00	352,890.95	569,602.00	1,111,057.00	66.1%
Noncapitalized Equipment		4400	11,572.00	100,000.00	(1,773.63)	156,610.00	(56,610.00)	-56.6%
TOTAL, BOOKS AND SUPPLIES			2,209,883.00	1,786,598.00	351,117.32	726,212.00	1,060,386.00	59.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,157.00	202,117.00	15,000.00	36,000.00	166,117.00	82.2%
Travel and Conferences		5200	45,920.00	69,119.00	555.94	28,081.00	41,038.00	59.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	47,892.00	47,892.00	14,343.91	44,683.00	3,209.00	6.7%
Operations and Housekeeping Services		5500	393,000.00	433,000.00	119,054.88	318,808.00	114,192.00	26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,654.00	113,654.00	1,421.09	5,113.00	108,541.00	95.5%
Professional/Consulting Services and								
Operating Expenditures		5800	531,748.00	625,864.00	51,074.56	384,029.00	241,835.00	38.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,082,371.00	1,491,646.00	201,450.38	816,714.00	674,932.00	45.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)
Equipment		6400	0.00	20,000.00	0.00	16,170.00	3,830.00	19.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	20,000.00	0.00	16,170.00	3,830.00	19.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
TOTAL, EXPENDITURES			10,378,903.00	10,385,035.00	2,456,274.94	8,276,963.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 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%

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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6371	CalWORKs for ROCP or Adult Education	214,682.45
6391	Adult Education Program	830,561.49
Total, Restricted Balance		1,045,243.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,491,666.00	36,017,962.00	9,392,001.48	33,892,758.00	(2,125,204.00)	-5.9%
4) Other Local Revenue		8600-8799	2,327,638.00	4,467,946.00	500,029.33	1,840,243.00	(2,627,703.00)	-58.8%
5) TOTAL, REVENUES			37,233,324.00	42,127,113.00	9,854,733.63	37,374,206.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,821,837.00	8,946,213.00	2,315,530.68	8,900,429.00	45,784.00	0.5%
2) Classified Salaries		2000-2999	5,827,220.00	5,857,670.00	1,238,959.34	5,466,032.00	391,638.00	6.7%
3) Employee Benefits		3000-3999	11,596,399.00	11,648,420.00	1,974,829.85	10,063,138.00	1,585,282.00	13.6%
4) Books and Supplies		4000-4999	2,655,553.00	7,761,342.00	350,559.37	6,210,185.00	1,551,157.00	20.0%
5) Services and Other Operating Expenditures		5000-5999	7,883,952.00	4,895,718.00	623,983.91	4,075,145.00	820,573.00	16.8%
6) Capital Outlay		6000-6999	0.00	2,472,798.00	1,099,653.95	2,334,208.00	138,590.00	5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
9) TOTAL, EXPENDITURES			37,898,818.00	42,840,561.00	7,603,517.10	38,087,654.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(665,494.00)	(713,448.00)	2,251,216.53	(713,448.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(665,494.00)	(713,448.00)	2,251,216.53	(713,448.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	665,494.14	713,447.72		713,447.72	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)			665,494.14	713,447.72		713,447.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,494.14	713,447.72		713,447.72		
2) Ending Balance, June 30 (E + F1e)			.14	(.28)		(.28)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	.14	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.28)		(.28)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	23,699,356.00	23,699,356.00	4,496,938.58	23,699,356.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,792,310.00	12,318,606.00	4,895,062.90	10,193,402.00	(2,125,204.00)	-17.3%
TOTAL, OTHER STATE REVENUE			33,491,666.00	36,017,962.00	9,392,001.48	33,892,758.00	(2,125,204.00)	-5.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,857.00	50,857.00	(74,656.70)	50,857.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	875,961.00	875,961.00	886,274.54	557,595.00	(318,366.00)	-36.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,400,820.00	3,541,128.00	(311,588.51)	1,231,791.00	(2,309,337.00)	-65.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,327,638.00	4,467,946.00	500,029.33	1,840,243.00	(2,627,703.00)	-58.8%
TOTAL, REVENUES			37,233,324.00	42,127,113.00	9,854,733.63	37,374,206.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,385,011.00	7,387,406.00	2,049,172.76	7,386,777.00	629.00	0.0%
Certificated Pupil Support Salaries		1200	120,008.00	120,008.00	38,815.19	124,809.00	(4,801.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	799,730.00	921,711.00	94,868.49	874,808.00	46,903.00	5.1%
Other Certificated Salaries		1900	517,088.00	517,088.00	132,674.24	514,035.00	3,053.00	0.6%
TOTAL, CERTIFICATED SALARIES			8,821,837.00	8,946,213.00	2,315,530.68	8,900,429.00	45,784.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,874,401.00	4,874,401.00	1,036,471.26	4,445,683.00	428,718.00	8.8%
Classified Support Salaries		2200	172,624.00	172,624.00	18,993.63	176,273.00	(3,649.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	361,120.00	384,153.00	120,373.00	438,422.00	(54,269.00)	-14.1%
Clerical, Technical and Office Salaries		2400	419,075.00	426,492.00	63,121.45	405,654.00	20,838.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,827,220.00	5,857,670.00	1,238,959.34	5,466,032.00	391,638.00	6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,136,822.00	2,169,436.00	349,653.18	2,054,842.00	114,594.00	5.3%
PERS		3201-3202	1,509,741.00	1,517,466.00	347,757.79	1,452,109.00	65,357.00	4.3%
OASDI/Medicare/Alternative		3301-3302	566,105.00	571,212.00	120,984.86	559,889.00	11,323.00	2.0%
Health and Welfare Benefits		3401-3402	5,417,928.00	5,415,863.00	851,910.98	4,426,962.00	988,901.00	18.3%
Unemployment Insurance		3501-3502	28,500.00	29,365.00	1,510.31	11,613.00	17,752.00	60.5%
Workers' Compensation		3601-3602	190,448.00	192,752.00	40,765.60	184,298.00	8,454.00	4.4%
OPEB, Allocated		3701-3702	1,710,956.00	1,716,205.00	254,466.47	1,339,077.00	377,128.00	22.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,899.00	36,121.00	7,780.66	34,348.00	1,773.00	4.9%
TOTAL, EMPLOYEE BENEFITS			11,596,399.00	11,648,420.00	1,974,829.85	10,063,138.00	1,585,282.00	13.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,653,753.00	7,759,542.00	350,559.37	6,210,185.00	1,549,357.00	20.0%
Noncapitalized Equipment		4400	1,800.00	1,800.00	0.00	0.00	1,800.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,655,553.00	7,761,342.00	350,559.37	6,210,185.00	1,551,157.00	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	90,000.00	130,335.54	340,719.00	(250,719.00)	-278.6%
Travel and Conferences		5200	11,025.00	11,025.00	0.00	12,118.00	(1,093.00)	-9.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	168,519.00	170,023.00	36,088.45	162,024.00	7,999.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,750.00	78,750.00	0.00	80,200.00	(1,450.00)	-1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,196,971.00	317,234.00	8,097.92	71,382.00	245,852.00	77.5%
Professional/Consulting Services and								
Operating Expenditures		5800	6,378,687.00	4,228,686.00	449,462.00	3,408,702.00	819,984.00	19.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,883,952.00	4,895,718.00	623,983.91	4,075,145.00	820,573.00	16.8%
CAPITAL OUTLAY								
Land		6100	0.00	13,660.00	0.00	12,990.00	670.00	4.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,459,138.00	1,099,653.95	2,321,218.00	137,920.00	5.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	2,472,798.00	1,099,653.95	2,334,208.00	138,590.00	5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
TOTAL, EXPENDITURES			37,898,818.00	42,840,561.00	7,603,517.10	38,087,654.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,236,467.00	55,507,307.00	651,366.64	54,817,602.00	(689,705.00)	-1.2%
3) Other State Revenue		8300-8599	10,740,409.00	10,925,656.00	1,919,865.88	10,925,656.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,203,616.00	1,207,127.00	312,548.61	1,049,232.00	(157,895.00)	-13.1%
5) TOTAL, REVENUES			65,180,492.00	67,640,090.00	2,883,781.13	66,792,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,249,074.00	17,252,585.00	4,440,149.90	16,307,150.00	945,435.00	5.5%
3) Employee Benefits		3000-3999	13,977,170.00	13,977,170.00	3,147,795.12	13,700,026.00	277,144.00	2.0%
4) Books and Supplies		4000-4999	28,622,597.00	30,829,786.00	7,932,916.54	30,083,667.00	746,119.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	4,040,913.00	4,102,577.00	237,690.16	3,145,866.00	956,711.00	23.3%
6) Capital Outlay		6000-6999	1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
9) TOTAL, EXPENDITURES			66,324,333.00	68,783,931.00	15,920,752.76	66,152,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,143,841.00)	(1,143,841.00)	(13,036,971.63)	639,619.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,143,841.00)	(1,143,841.00)	(13,036,971.63)	639,619.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,879,136.23	28,207,103.22		28,207,103.22	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)			21,879,136.23	28,207,103.22		28,207,103.22		
d) Other Restatements		9795	0.00	(7,671,941.00)		(7,671,941.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,879,136.23	20,535,162.22		20,535,162.22		
2) Ending Balance, June 30 (E + F1e)			20,735,295.23	19,391,321.22		21,174,781.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,456,577.97	2,804,203.28		2,804,203.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,278,717.26	16,587,117.94		18,370,577.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	53,170,273.00	55,376,596.00	653,044.99	54,686,891.00	(689,705.00)	-1.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	66,194.00	130,711.00	(1,678.35)	130,711.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,236,467.00	55,507,307.00	651,366.64	54,817,602.00	(689,705.00)	-1.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,197,988.00	10,197,988.00	1,919,865.88	10,197,988.00	0.00	0.0%
All Other State Revenue		8590	542,421.00	727,668.00	0.00	727,668.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,740,409.00	10,925,656.00	1,919,865.88	10,925,656.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	80,250.00	80,250.00	5,149.99	35,207.00	(45,043.00)	-56.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	(89,107.61)	365,805.00	15,805.00	4.5%
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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	773,366.00	776,877.00	396,506.23	648,220.00	(128,657.00)	-16.6%
TOTAL, OTHER LOCAL REVENUE			1,203,616.00	1,207,127.00	312,548.61	1,049,232.00	(157,895.00)	-13.1%
TOTAL, REVENUES			65,180,492.00	67,640,090.00	2,883,781.13	66,792,490.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	13,602,032.00	13,602,032.00	3,779,249.75	13,122,109.00	479,923.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,577,133.00	1,580,644.00	433,100.06	1,352,429.00	228,215.00	14.4%
Clerical, Technical and Office Salaries		2400	969,909.00	969,909.00	227,800.09	732,612.00	237,297.00	24.5%
Other Classified Salaries		2900	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,249,074.00	17,252,585.00	4,440,149.90	16,307,150.00	945,435.00	5.5%
EMPLOYEE BENEFITS								

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	2,889.00	2,889.00	8.21	0.00	2,889.00	100.0%
PERS		3201-3202	3,387,382.00	3,387,382.00	1,025,500.24	3,398,419.00	(11,037.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,165,054.00	1,165,054.00	288,427.51	1,069,567.00	95,487.00	8.2%
Health and Welfare Benefits		3401-3402	6,992,113.00	6,992,113.00	1,352,325.32	6,885,138.00	106,975.00	1.5%
Unemployment Insurance		3501-3502	11,177.00	11,177.00	1,962.70	7,430.00	3,747.00	33.5%
Workers' Compensation		3601-3602	224,275.00	224,275.00	53,275.05	194,734.00	29,541.00	13.2%
OPEB, Allocated		3701-3702	2,120,158.00	2,120,158.00	403,921.46	2,056,572.00	63,586.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	74,122.00	74,122.00	22,374.63	88,166.00	(14,044.00)	-18.9%
TOTAL, EMPLOYEE BENEFITS			13,977,170.00	13,977,170.00	3,147,795.12	13,700,026.00	277,144.00	2.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,031,187.00	3,032,053.00	1,118,078.19	4,128,592.00	(1,096,539.00)	-36.2%
Noncapitalized Equipment		4400	100,000.00	100,000.00	49,057.16	414,004.00	(314,004.00)	-314.0%
Food		4700	25,491,410.00	27,697,733.00	6,765,781.19	25,541,071.00	2,156,662.00	7.8%
TOTAL, BOOKS AND SUPPLIES			28,622,597.00	30,829,786.00	7,932,916.54	30,083,667.00	746,119.00	2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,784.00	34,784.00	4,357.55	41,200.00	(6,416.00)	-18.4%
Dues and Memberships		5300	70,000.00	70,000.00	29,874.00	69,271.00	729.00	1.0%
Insurance		5400-5450	198,558.00	198,558.00	47,131.56	172,262.00	26,296.00	13.2%
Operations and Housekeeping Services		5500	698,000.00	698,000.00	97,766.43	560,199.00	137,801.00	19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,574,956.00	1,574,956.00	45,888.89	1,833,842.00	(258,886.00)	-16.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,926.00	178,926.00	(24,622.16)	(55,259.00)	234,185.00	130.9%
Professional/Consulting Services and								
Operating Expenditures		5800	1,251,689.00	1,313,353.00	30,119.34	491,351.00	822,002.00	62.6%
Communications		5900	34,000.00	34,000.00	7,174.55	33,000.00	1,000.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,040,913.00	4,102,577.00	237,690.16	3,145,866.00	956,711.00	23.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
TOTAL, EXPENDITURES			66,324,333.00	68,783,931.00	15,920,752.76	66,152,871.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,456,710.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	913,867.83
Total, Restricted Balance		18,370,577.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(631.66)	2,904.00	2,904.00	New
5) TOTAL, REVENUES			0.00	0.00	(631.66)	2,904.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	4,851,244.00	4,800,780.00	14,723.53	6,146,219.00	(1,345,439.00)	-28.0%
6) Capital Outlay		6000-6999	2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,056,409.00	6,971,409.00	14,723.53	6,302,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,056,409.00)	(6,971,409.00)	(15,355.19)	(6,299,331.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
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			7,656,409.00	7,656,409.00	0.00	6,299,331.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,000.00	685,000.00	(15,355.19)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			600,000.00	685,000.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	600,000.00	685,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(631.66)	2,904.00	2,904.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(631.66)	2,904.00	2,904.00	New
TOTAL, REVENUES			0.00	0.00	(631.66)	2,904.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
TOTAL, BOOKS AND SUPPLIES			61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,624,090.00	4,727,554.00	14,365.61	5,471,110.00	(743,556.00)	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,934.00	72,326.00	357.92	28,955.00	43,371.00	60.0%
Professional/Consulting Services and Operating Expenditures		5800	132,220.00	900.00	0.00	646,154.00	(645,254.00)	-71,694.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,851,244.00	4,800,780.00	14,723.53	6,146,219.00	(1,345,439.00)	-28.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,056,409.00	6,971,409.00	14,723.53	6,302,235.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
(a) TOTAL, INTERFUND TRANSFERS IN			7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,656,409.00	7,656,409.00	0.00	6,299,331.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	0.00	0.0%
5) TOTAL, REVENUES			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	273,000.00	273,000.00	78,511.61	273,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,490,086.00	2,333,086.00	(1,348,221.27)	2,333,086.00		
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	119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
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			(119,621,951.00)	(146,391,766.00)	0.00	(69,554,037.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,131,865.00)	(144,058,680.00)	(1,348,221.27)	(67,220,951.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,904,987.21	145,829,278.72		145,829,278.72	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)			119,904,987.21	145,829,278.72		145,829,278.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,904,987.21	145,829,278.72		145,829,278.72		
2) Ending Balance, June 30 (E + F1e)			1,773,122.21	1,770,598.72		78,608,327.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,773,122.21	1,770,598.72		78,608,327.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	250,000.00	24,955.87	36,263.00	213,737.00	85.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	39,556.56	135,952.00	(135,952.00)	New
Professional/Consulting Services and Operating Expenditures		5800	23,000.00	23,000.00	13,999.18	100,785.00	(77,785.00)	-338.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(119,621,951.00)	(146,391,766.00)	0.00	(69,554,037.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,000.00	1,385,000.00	607,347.31	1,944,708.00	559,708.00	40.4%
5) TOTAL, REVENUES			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	41,250.00	0.00	9,587.00	31,663.00	76.8%
5) Services and Other Operating Expenditures		5000-5999	2,705,718.00	1,228,968.00	0.00	42,880.00	1,186,088.00	96.5%
6) Capital Outlay		6000-6999	40,896.00	1,476,396.00	0.00	124,474.00	1,351,922.00	91.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,746,614.00	2,746,614.00	0.00	176,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,361,614.00)	(1,361,614.00)	607,347.31	1,767,767.00		
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	40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
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			(40,500.00)	(40,500.00)	0.00	(30,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,402,114.00)	(1,402,114.00)	607,347.31	1,737,767.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,670,269.62	3,422,208.41		3,422,208.41	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)			3,670,269.62	3,422,208.41		3,422,208.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,670,269.62	3,422,208.41		3,422,208.41		
2) Ending Balance, June 30 (E + F1e)			2,268,155.62	2,020,094.41		5,159,975.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,268,155.62	2,020,094.41		5,159,975.41		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
Interest		8660	35,000.00	35,000.00	(22,854.73)	39,133.00	4,133.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,350,000.00	1,350,000.00	630,202.04	1,905,575.00	555,575.00	41.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00	559,708.00	40.4%
TOTAL, REVENUES			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	41,250.00	0.00	9,587.00	31,663.00	76.8%
TOTAL, BOOKS AND SUPPLIES			0.00	41,250.00	0.00	9,587.00	31,663.00	76.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,574,152.00	74,152.00	0.00	25,540.00	48,612.00	65.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,650.00	0.00	0.00	22,650.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,131,566.00	1,132,166.00	0.00	17,340.00	1,114,826.00	98.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,705,718.00	1,228,968.00	0.00	42,880.00	1,186,088.00	96.5%
CAPITAL OUTLAY								
Land		6100	3,360.00	7,110.00	0.00	0.00	7,110.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,536.00	1,469,286.00	0.00	124,474.00	1,344,812.00	91.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,896.00	1,476,396.00	0.00	124,474.00	1,351,922.00	91.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,746,614.00	2,746,614.00	0.00	176,941.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(40,500.00)	(40,500.00)	0.00	(30,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,159,975.41
Total, Restricted Balance		5,159,975.41

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
5) TOTAL, REVENUES			600,000.00	600,000.00	(28,926.09)	491,811.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,221,551.00	1,221,551.00	0.00	1,161,530.00	60,021.00	4.9%
3) Employee Benefits		3000-3999	650,198.00	650,198.00	0.00	670,942.00	(20,744.00)	-3.2%
4) Books and Supplies		4000-4999	2,843,288.00	4,587,080.00	63,055.59	2,914,090.00	1,672,990.00	36.5%
5) Services and Other Operating Expenditures		5000-5999	35,881,234.00	42,725,840.00	2,650,799.13	12,160,683.00	30,565,157.00	71.5%
6) Capital Outlay		6000-6999	53,674,506.00	51,731,632.00	10,090,307.81	52,589,625.00	(857,993.00)	-1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,270,777.00	100,916,301.00	12,804,162.53	69,496,870.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,670,777.00)	(100,316,301.00)	(12,833,088.62)	(69,005,059.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
b) Transfers Out		7600-7629	0.00	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
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			114,476,042.00	141,245,857.00	0.00	63,254,706.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,805,265.00	40,929,556.00	(12,833,088.62)	(5,750,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,941,137.61	50,117,062.07		50,117,062.07	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)			22,941,137.61	50,117,062.07		50,117,062.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941,137.61	50,117,062.07		50,117,062.07		
2) Ending Balance, June 30 (E + F1e)			43,746,402.61	91,046,618.07		44,366,709.07		
Components of Ending Fund Balance								
a) Nonspendable								

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)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	43,746,402.61	91,046,618.07		44,366,709.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
TOTAL, REVENUES			600,000.00	600,000.00	(28,926.09)	491,811.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	954,673.00	954,673.00	0.00	857,687.00	96,986.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	141,096.00	141,096.00	0.00	165,964.00	(24,868.00)	-17.6%
Clerical, Technical and Office Salaries		2400	125,782.00	125,782.00	0.00	137,879.00	(12,097.00)	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,221,551.00	1,221,551.00	0.00	1,161,530.00	60,021.00	4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	308,242.00	308,242.00	0.00	300,328.00	7,914.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	87,336.00	87,336.00	0.00	85,532.00	1,804.00	2.1%
Unemployment Insurance		3401-3402	179,616.00	179,616.00	0.00	207,359.00	(27,743.00)	-15.4%
Workers' Compensation		3501-3502	2,283.00	2,283.00	0.00	560.00	1,723.00	75.5%
OPEB, Allocated		3601-3602	14,841.00	14,841.00	0.00	14,618.00	223.00	1.5%
OPEB, Active Employees		3701-3702	56,896.00	56,896.00	0.00	61,938.00	(5,042.00)	-8.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	984.00	984.00	0.00	607.00	377.00	38.3%
			650,198.00	650,198.00	0.00	670,942.00	(20,744.00)	-3.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,150.00	1,150.00	0.00	80,183.00	(79,033.00)	-6,872.4%
Noncapitalized Equipment		4400	2,842,138.00	4,585,930.00	63,055.59	2,833,907.00	1,752,023.00	38.2%
TOTAL, BOOKS AND SUPPLIES			2,843,288.00	4,587,080.00	63,055.59	2,914,090.00	1,672,990.00	36.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	13,129.00	13,129.00	0.00	12,872.00	257.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,742,829.00	26,047,154.00	1,655,089.12	5,377,529.00	20,669,625.00	79.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,480,141.00	3,768,474.00	118,677.37	350,998.00	3,417,476.00	90.7%
Professional/Consulting Services and Operating Expenditures		5800	10,645,135.00	12,897,083.00	877,032.64	6,419,284.00	6,477,799.00	50.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,881,234.00	42,725,840.00	2,650,799.13	12,160,683.00	30,565,157.00	71.5%
CAPITAL OUTLAY								
Land		6100	1,059,364.00	1,012,618.00	441.00	158,684.00	853,934.00	84.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,796,373.00	47,659,172.00	10,089,866.81	52,128,952.00	(4,469,780.00)	-9.4%
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	3,818,769.00	3,059,842.00	0.00	301,989.00	2,757,853.00	90.1%
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			53,674,506.00	51,731,632.00	10,090,307.81	52,589,625.00	(857,993.00)	-1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			94,270,777.00	100,916,301.00	12,804,162.53	69,496,870.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds			0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
(a) TOTAL, INTERFUND TRANSFERS IN			114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(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)			114,476,042.00	141,245,857.00	0.00	63,254,706.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	(9,707.58)	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,231.00	202,231.00	408,192.53	199,292.00	2,939.00	1.5%
3) Employee Benefits		3000-3999	187,393.00	187,393.00	202,509.35	116,383.00	71,010.00	37.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	847,288.00	847,288.00	7,579.99	482,929.00	364,359.00	43.0%
6) Capital Outlay		6000-6999	426,834.00	426,834.00	520.15	72,827.00	354,007.00	82.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,663,746.00	1,663,746.00	618,802.02	871,431.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,623,746.00)	(1,623,746.00)	(628,509.60)	(831,431.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,623,746.00)	(1,623,746.00)	(628,509.60)	(831,431.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,623,800.84	2,751,660.63		2,751,660.63	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)			2,623,800.84	2,751,660.63		2,751,660.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,800.84	2,751,660.63		2,751,660.63		
2) Ending Balance, June 30 (E + F1e)			1,000,054.84	1,127,914.63		1,920,229.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,000,054.84	1,127,914.63		1,920,229.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	(9,707.58)	40,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	129,455.00	129,455.00	293,630.90	146,510.00	(17,055.00)	-13.2%
Classified Supervisors' and Administrators' Salaries		2300	41,987.00	41,987.00	62,068.19	28,451.00	13,536.00	32.2%
Clerical, Technical and Office Salaries		2400	30,789.00	30,789.00	52,493.44	24,331.00	6,458.00	21.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			202,231.00	202,231.00	408,192.53	199,292.00	2,939.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	50,551.00	50,551.00	107,015.70	51,941.00	(1,390.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	19,314.00	19,314.00	29,911.61	14,208.00	5,106.00	26.4%
Health and Welfare Benefits		3401-3402	86,262.00	86,262.00	46,163.43	36,592.00	49,670.00	57.6%
Unemployment Insurance		3501-3502	506.00	506.00	195.43	93.00	413.00	81.6%
Workers' Compensation		3601-3602	3,669.00	3,669.00	5,218.51	2,512.00	1,157.00	31.5%
OPEB, Allocated		3701-3702	27,067.00	27,067.00	13,788.68	10,930.00	16,137.00	59.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	24.00	24.00	215.99	107.00	(83.00)	-345.8%
TOTAL, EMPLOYEE BENEFITS			187,393.00	187,393.00	202,509.35	116,383.00	71,010.00	37.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,246.00	3,246.00	4,616.43	2,271.00	975.00	30.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,500.00	5,500.00	0.00	0.00	5,500.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	838,542.00	838,542.00	2,963.56	480,658.00	357,884.00	42.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			847,288.00	847,288.00	7,579.99	482,929.00	364,359.00	43.0%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	396,834.00	396,834.00	520.15	72,827.00	324,007.00	81.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
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			426,834.00	426,834.00	520.15	72,827.00	354,007.00	82.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,663,746.00	1,663,746.00	618,802.02	871,431.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,735,801.00	57,735,801.00	795,716.83	57,735,801.00	0.00	0.0%
5) TOTAL, REVENUES			58,724,704.00	58,724,704.00	795,716.83	58,724,704.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00	72.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,756,577.00)	(2,756,577.00)	(99,439,268.05)	(2,756,505.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,756,577.00)	(2,756,577.00)	(99,439,268.05)	(2,756,505.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,723,053.89	120,327,312.54		120,327,312.54	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)			120,723,053.89	120,327,312.54		120,327,312.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,723,053.89	120,327,312.54		120,327,312.54		
2) Ending Balance, June 30 (E + F1e)			117,966,476.89	117,570,735.54		117,570,807.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	117,966,476.89	117,570,735.54		117,570,807.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	53,817,374.00	53,817,374.00	0.00	53,817,374.00	0.00	0.0%
Unsecured Roll		8612	385,556.00	385,556.00	227,044.42	385,556.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	1,463,324.00	1,463,324.00	378,425.09	1,463,324.00	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%
Interest		8660	2,069,547.00	2,069,547.00	10,514.17	2,069,547.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	179,733.15	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,735,801.00	57,735,801.00	795,716.83	57,735,801.00	0.00	0.0%
TOTAL, REVENUES			58,724,704.00	58,724,704.00	795,716.83	58,724,704.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	22,301.00	22,301.00	32.13	22,297.00	4.00	0.0%
Debt Service - Interest		7438	24,778,917.00	24,778,917.00	72,144,850.10	24,778,850.00	67.00	0.0%
Other Debt Service - Principal		7439	36,680,063.00	36,680,063.00	28,090,102.65	36,680,062.00	1.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00	72.00	0.0%
TOTAL, EXPENDITURES			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00	0.00	0.0%
5) TOTAL, REVENUES			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,051,640.00	1,976,551.00	562,102.12	2,004,246.00	(27,695.00)	-1.4%
3) Employee Benefits		3000-3999	1,209,363.00	1,224,187.00	296,440.58	1,186,767.00	37,420.00	3.1%
4) Books and Supplies		4000-4999	19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
5) Services and Other Operating Expenses		5000-5999	207,761,736.00	215,910,891.00	67,265,751.00	212,991,579.00	2,919,312.00	1.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			211,042,449.00	219,125,377.00	68,127,960.24	216,199,640.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			48,962,882.00	44,005,871.00	(37,422,514.21)	46,931,608.00		
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	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	(500,000.00)	(2,000,000.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			46,962,882.00	42,005,871.00	(37,922,514.21)	44,931,608.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	106,614,625.93	113,860,005.21		113,860,005.21	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,614,625.93	113,860,005.21		113,860,005.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,614,625.93	113,860,005.21		113,860,005.21		
2) Ending Net Position, June 30 (E + F1e)			153,577,507.93	155,865,876.21		158,791,613.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	153,577,507.93	155,865,876.21		158,791,613.21		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,701,413.00	1,701,413.00	(1,143,365.18)	2,857,842.00	1,156,429.00	68.0%
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								
In-District Premiums/Contributions		8674	229,113,411.00	253,561,108.00	30,388,436.87	251,857,233.00	(1,703,875.00)	-0.7%
All Other Fees and Contracts		8689	5,266,891.00	5,266,891.00	1,219,938.57	5,467,705.00	200,814.00	3.8%
Other Local Revenue								
All Other Local Revenue		8699	23,923,616.00	2,601,836.00	240,435.77	2,948,468.00	346,632.00	13.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00	0.00	0.0%
TOTAL, REVENUES			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	13,000.00	13,000.00	0.00	60,990.00	(47,990.00)	-369.2%
Classified Supervisors' and Administrators' Salaries		2300	660,138.00	660,138.00	227,849.59	679,886.00	(19,748.00)	-3.0%
Clerical, Technical and Office Salaries		2400	1,378,502.00	1,303,413.00	334,252.53	1,263,370.00	40,043.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,051,640.00	1,976,551.00	562,102.12	2,004,246.00	(27,695.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	460,692.00	475,516.00	149,531.86	464,989.00	10,527.00	2.2%
OASDI/Medicare/Alternative		3301-3302	150,960.00	150,960.00	40,756.57	146,705.00	4,255.00	2.8%
Health and Welfare Benefits		3401-3402	420,132.00	420,132.00	74,980.89	411,945.00	8,187.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	8,149.00	8,149.00	270.84	4,497.00	3,652.00	44.8%
Workers' Compensation		3601-3602	30,749.00	30,749.00	7,258.87	27,251.00	3,498.00	11.4%
OPEB, Allocated		3701-3702	133,622.00	133,622.00	22,396.81	126,866.00	6,756.00	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,059.00	5,059.00	1,244.74	4,514.00	545.00	10.8%
TOTAL, EMPLOYEE BENEFITS			1,209,363.00	1,224,187.00	296,440.58	1,186,767.00	37,420.00	3.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	49,032.00	49,032.00	61,382.84	73,101.00	(24,069.00)	-49.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,415,218.00	5,415,218.00	585,680.28	4,804,533.00	610,685.00	11.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,793.00	78,793.00	16,157.01	86,783.00	(7,990.00)	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	202,147,050.00	210,296,205.00	66,599,383.12	207,956,061.00	2,340,144.00	1.1%
Communications		5900	71,643.00	71,643.00	3,147.75	71,101.00	542.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			207,761,736.00	215,910,891.00	67,265,751.00	212,991,579.00	2,919,312.00	1.4%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			211,042,449.00	219,125,377.00	68,127,960.24	216,199,640.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	(500,000.00)	(2,000,000.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,850,000.00	1,850,000.00	(3,075,451.60)	1,850,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,350,000.00	5,350,000.00	(2,200,451.60)	5,350,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	65,825,812.42	69,772,871.62		69,772,871.62	0.00	0.0%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			65,825,812.42	69,772,871.62		69,772,871.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			65,825,812.42	69,772,871.62		69,772,871.62		
2) Ending Net Position, June 30 (E + F1e)			71,175,812.42	75,122,871.62		75,122,871.62		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	71,175,812.42	75,122,871.62		75,122,871.62		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
TOTAL, EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	75,122,871.62
Total, Restricted Net Position		75,122,871.62

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)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.47	16.47	16.47	16.47	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.47	16.47	16.47	16.47	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			627,894,318.00	587,270,673.00	524,554,917.00	523,481,436.00	539,789,247.00	442,618,718.00	501,356,455.00	501,848,017.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		37,193,339.00	37,193,339.00	119,561,770.00	66,948,011.00	66,948,011.00	119,561,770.00	66,948,011.00	63,334,611.00
Property Taxes	8020-8079			664,267.00				32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099						(1,218,764.00)	(426,870.00)	(186,223.00)	(37,458.00)
Federal Revenue	8100-8299		6,454,697.00	17,025,905.00	15,444.00	608,156.00	10,787,436.00	47,276,365.00	63,091,078.00	25,940,741.00
Other State Revenue	8300-8599		8,450,329.00	8,525,536.00	19,967,965.00	16,668,630.00	13,105,981.00	20,666,751.00	25,654,410.00	12,526,398.00
Other Local Revenue	8600-8799		1,679,550.00	618,462.00	8,109,318.00	3,050,846.00	678,950.00	2,300,132.00	925,872.00	4,447,514.00
Interfund Transfers In	8910-8929			218,284.00	25,151.00	1,041,483.00	129,629.00	129,629.00	259,258.00	129,629.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			53,777,915.00	64,245,793.00	147,679,648.00	88,317,126.00	90,431,243.00	221,913,738.00	158,132,671.00	107,005,702.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,928,741.00	52,072,135.00	51,246,163.00	52,017,131.00	48,992,384.00	40,190,681.00	48,327,668.00	52,883,492.00
Classified Salaries	2000-2999		12,949,157.00	12,847,603.00	15,544,884.00	15,859,901.00	17,786,003.00	18,110,123.00	16,984,479.00	20,080,124.00
Employee Benefits	3000-3999		6,854,048.00	14,981,370.00	36,648,679.00	33,528,056.00	41,885,929.00	46,446,273.00	38,186,017.00	47,325,569.00
Books and Supplies	4000-4999		6,335,877.00	19,625,231.00	11,844,411.00	10,078,042.00	22,286,148.00	5,143,776.00	7,777,693.00	10,258,276.00
Services	5000-5999		13,441,753.00	12,135,769.00	12,604,011.00	18,301,010.00	17,151,696.00	25,891,574.00	20,890,317.00	16,082,474.00
Capital Outlay	6000-6599		2,344,306.00	14,914,433.00	9,664,775.00	5,622,851.00	25,269,560.00	5,764,665.00	16,528,025.00	13,424,049.00
Other Outgo	7000-7499		198,580.00	73,902.00	134,851.00	113,009.00	217,731.00	420,556.00	137,649.00	212,619.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629			531,013.00	531,013.00	883,593.00	177,004.00	619,515.00	177,004.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			48,052,462.00	127,181,456.00	138,218,787.00	136,403,593.00	173,766,455.00	142,587,163.00	149,008,852.00	160,266,603.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		233,486.00	2,593,642.00	9,299,229.00	73,259,208.00	1,739,102.00	314.00	602,624.00	1,385,397.00
Due From Other Funds	9310		12,382,074.00	15,813,779.00		11,584,749.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	12,615,560.00	18,407,421.00	9,299,229.00	84,843,957.00	1,739,102.00	314.00	602,624.00	1,385,397.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		43,150,879.00	5,658,063.00	8,623,571.00	20,449,679.00	15,574,419.00	20,589,152.00	9,234,881.00	6,156,935.00
Due To Other Funds	9610		15,813,779.00	12,529,451.00	11,210,000.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	58,964,658.00	18,187,514.00	19,833,571.00	20,449,679.00	15,574,419.00	20,589,152.00	9,234,881.00	6,156,935.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(46,349,098.00)	219,907.00	(10,534,342.00)	64,394,278.00	(13,835,317.00)	(20,588,838.00)	(8,632,257.00)	(4,771,538.00)
E. NET INCREASE/DECREASE (B - C + D)			(40,623,645.00)	(62,715,756.00)	(1,073,481.00)	16,307,811.00	(97,170,529.00)	58,737,737.00	491,562.00	(58,032,439.00)
F. ENDING CASH (A + E)			587,270,673.00	524,554,917.00	523,481,436.00	539,789,247.00	442,618,718.00	501,356,455.00	501,848,017.00	443,815,578.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		443,815,578.00	467,532,747.00	484,842,269.00	458,799,441.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	115,102,382.00	63,334,611.00	63,334,611.00	115,102,383.00	0.00		934,562,849.00	934,562,849.00
Property Taxes	8020-8079		33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	81,951,504.00
Miscellaneous Funds	8080-8099	(734,044.00)	(411,594.00)	(390,660.00)	(30,417.00)	(852,534.00)		(4,288,564.00)	(4,288,564.00)
Federal Revenue	8100-8299	29,210,492.00	22,934,886.00	27,152,265.00	24,540,259.00	92,045,305.00		367,083,029.00	367,083,029.00
Other State Revenue	8300-8599	19,491,196.00	20,423,054.00	19,646,900.00	20,689,966.00	84,875,598.00		290,692,714.00	290,692,714.00
Other Local Revenue	8600-8799	1,460,801.00	842,304.00	1,148,118.00	2,470,045.00	1,794,754.00		29,526,666.00	29,526,666.00
Interfund Transfers In	8910-8929	971,840.00	518,516.00	156,120.00	249,792.00			3,829,331.00	3,829,331.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		165,502,667.00	140,712,005.00	113,927,883.00	173,848,015.00	177,863,123.00	0.00	1,703,357,529.00	1,703,357,529.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,516,649.00	43,737,429.00	54,704,422.00	36,591,295.00	16,679,319.00		556,887,509.00	556,887,509.00
Classified Salaries	2000-2999	17,381,170.00	14,599,093.00	16,952,562.00	14,598,631.00	13,102,762.00		206,796,492.00	206,796,492.00
Employee Benefits	3000-3999	40,033,671.00	40,799,880.00	44,032,876.00	41,847,587.00	26,320,234.00		458,890,189.00	458,890,189.00
Books and Supplies	4000-4999	4,946,395.00	3,942,416.00	4,602,110.00	17,593,724.00	20,752,456.00		145,186,555.00	145,186,555.00
Services	5000-5999	16,171,593.00	15,839,235.00	15,888,764.00	15,713,876.00	27,394,086.00		227,506,158.00	227,506,158.00
Capital Outlay	6000-6599	5,821,710.00	3,841,808.00	636,012.00	3,588,643.00	86,022,692.00		193,443,529.00	193,443,529.00
Other Outgo	7000-7499	117,873.00	323,725.00	166,469.00	152,926.00	(42,439.00)		2,227,451.00	2,227,451.00
Interfund Transfers Out	7600-7629	177,004.00	177,004.00	177,004.00	814,220.00	1,034,957.00		5,299,331.00	5,299,331.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		138,166,065.00	123,260,590.00	137,160,219.00	130,900,902.00	191,264,067.00	0.00	1,796,237,214.00	1,796,237,214.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	616,378.00	17,464.00	7,504,628.00	585,751.00			97,837,223.00	
Due From Other Funds	9310							39,780,602.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		616,378.00	17,464.00	7,504,628.00	585,751.00	0.00	0.00	137,617,825.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	4,235,811.00	159,357.00	10,315,120.00	6,614,709.00			150,762,576.00	
Due To Other Funds	9610							39,553,230.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		4,235,811.00	159,357.00	10,315,120.00	6,614,709.00	0.00	0.00	190,315,806.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(3,619,433.00)	(141,893.00)	(2,810,492.00)	(6,028,958.00)	0.00	0.00	(52,697,981.00)	
E. NET INCREASE/DECREASE (B - C + D)		23,717,169.00	17,309,522.00	(26,042,828.00)	36,918,155.00	(13,400,944.00)	0.00	(145,577,666.00)	(92,879,685.00)
F. ENDING CASH (A + E)		467,532,747.00	484,842,269.00	458,799,441.00	495,717,596.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								482,316,652.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			495,717,596.00	486,431,438.00	419,227,758.00	472,488,931.00	413,123,628.00	351,922,941.00	387,505,174.00	350,381,504.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		37,234,014.00	37,234,014.00	119,211,990.00	67,021,225.00	67,021,225.00	119,211,990.00	67,021,225.00	67,021,224.00
Property Taxes	8020-8079			664,267.00				32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099					(214,805.00)	(1,218,764.00)	(426,870.00)	(186,223.00)	(37,458.00)
Federal Revenue	8100-8299		338,457.00	5,863,350.00	42,191,366.00	325,739.00	10,253,666.00	7,176,150.00	2,606,475.00	947,336.00
Other State Revenue	8300-8599		3,216,486.00	8,528,585.00	30,894,785.00	17,314,091.00	13,110,669.00	13,671,639.00	25,663,586.00	17,027,123.00
Other Local Revenue	8600-8799		1,188,560.00	618,462.00	3,145,714.00	550,846.00	678,950.00	2,300,132.00	925,872.00	4,447,514.00
Interfund Transfers In	8910-8929		129,629.00	388,887.00	596,293.00	259,258.00	129,629.00	129,629.00	259,258.00	129,629.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			42,107,146.00	53,297,565.00	196,040,148.00	85,256,354.00	89,975,375.00	174,468,631.00	97,730,458.00	90,199,635.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,331,320.00	53,439,057.00	52,656,393.00	53,450,373.00	50,335,342.00	41,270,920.00	49,650,785.00	54,461,989.00
Classified Salaries	2000-2999		24,742,014.00	13,473,542.00	16,221,299.00	16,570,674.00	18,620,134.00	18,957,918.00	17,700,504.00	20,926,654.00
Employee Benefits	3000-3999		12,843,893.00	15,220,550.00	37,193,039.00	34,014,377.00	42,546,308.00	47,199,054.00	38,723,859.00	47,992,141.00
Books and Supplies	4000-4999		137,105.00	19,789,811.00	11,943,741.00	8,235,441.00	22,473,044.00	5,186,912.00	7,842,918.00	10,344,304.00
Services	5000-5999		3,994,136.00	12,387,067.00	15,927,127.00	24,664,321.00	17,506,860.00	26,427,717.00	21,322,898.00	16,415,498.00
Capital Outlay	6000-6599		797,876.00	2,718,174.00	3,215,693.00	9,336,967.00	4,605,409.00	1,050,617.00	3,012,253.00	2,446,550.00
Other Outgo	7000-7499		43,538.00	31,084.00	56,720.00	47,533.00	91,581.00	176,892.00	57,897.00	89,430.00
Interfund Transfers Out	7600-7629		149,592.00	531,013.00	531,013.00	883,593.00	177,004.00	619,515.00	177,004.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(2,750,002.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)
TOTAL DISBURSEMENTS			48,289,472.00	114,840,298.00	134,995,025.00	144,453,279.00	153,605,682.00	138,139,545.00	135,738,118.00	149,926,566.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		142,524,988.00	1,517,121.00	3,268,980.00	534,008.00	3,158,353.00	571.00	1,094,414.00	2,515,996.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	142,524,988.00	1,517,121.00	3,268,980.00	534,008.00	3,158,353.00	571.00	1,094,414.00	2,515,996.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		145,628,820.00	7,178,068.00	11,052,930.00	702,386.00	728,733.00	747,424.00	210,424.00	199,095.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	145,628,820.00	7,178,068.00	11,052,930.00	702,386.00	728,733.00	747,424.00	210,424.00	199,095.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(3,103,832.00)	(5,660,947.00)	(7,783,950.00)	(168,378.00)	2,429,620.00	(746,853.00)	883,990.00	2,316,901.00
E. NET INCREASE/DECREASE (B - C + D)			(9,286,158.00)	(67,203,680.00)	53,261,173.00	(59,365,303.00)	(61,200,687.00)	35,582,233.00	(37,123,670.00)	(57,410,030.00)
F. ENDING CASH (A + E)			486,431,438.00	419,227,758.00	472,488,931.00	413,123,628.00	351,922,941.00	387,505,174.00	350,381,504.00	292,971,474.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		292,971,474.00	295,581,668.00	300,347,581.00	257,589,329.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	119,211,989.00	67,021,224.00	67,021,224.00	119,211,990.00			953,443,334.00	
Property Taxes	8020-8079		33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	
Miscellaneous Funds	8080-8099	(734,044.00)	(411,594.00)	(390,660.00)	(30,417.00)	(637,729.00)		(4,288,564.00)	
Federal Revenue	8100-8299	712,092.00	7,388,288.00	371,193.00	1,462,608.00	38,616,101.00		118,252,821.00	
Other State Revenue	8300-8599	14,996,558.00	16,426,067.00	15,152,317.00	22,693,790.00	92,100,989.00		290,796,685.00	
Other Local Revenue	8600-8799	1,460,801.00	842,304.00	1,148,118.00	2,470,045.00	9,749,348.00		29,526,666.00	
Interfund Transfers In	8910-8929		518,516.00	156,120.00	249,792.00	882,691.00		3,829,331.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		135,647,396.00	124,855,033.00	86,338,841.00	156,883,795.00	140,711,400.00	0.00	1,473,511,777.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	55,114,044.00	44,923,534.00	56,337,271.00	37,683,493.00	15,855,279.00		573,509,800.00	
Classified Salaries	2000-2999	18,113,919.00	15,214,556.00	17,582,927.00	15,214,075.00	2,176,326.00		215,514,542.00	
Employee Benefits	3000-3999	40,597,537.00	41,374,538.00	44,653,070.00	42,437,002.00	20,558,201.00		465,353,569.00	
Books and Supplies	4000-4999	4,987,876.00	3,975,478.00	4,640,704.00	17,741,268.00	29,105,515.00		146,404,117.00	
Services	5000-5999	16,506,462.00	16,167,222.00	16,217,776.00	16,039,266.00	28,640,826.00		232,217,176.00	
Capital Outlay	6000-6599	1,061,014.00	700,174.00	115,914.00	654,035.00	5,540,647.00		35,255,323.00	
Other Outgo	7000-7499	49,579.00	136,163.00	70,019.00	64,323.00	22,137.00		936,896.00	
Interfund Transfers Out	7600-7629	177,004.00	177,004.00	177,004.00	814,220.00	885,365.00		5,299,331.00	
All Other Financing Uses	7630-7699	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(1,749,998.00)			(32,000,000.00)	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		133,857,435.00	119,918,669.00	137,044,685.00	128,897,684.00	102,784,296.00	0.00	1,642,490,754.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,119,394.00	31,716.00	21,033,809.00	1,063,773.00			177,863,123.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,119,394.00	31,716.00	21,033,809.00	1,063,773.00	0.00	0.00	177,863,123.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	299,161.00	202,167.00	13,086,217.00	11,228,642.00			191,264,067.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		299,161.00	202,167.00	13,086,217.00	11,228,642.00	0.00	0.00	191,264,067.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		820,233.00	(170,451.00)	7,947,592.00	(10,164,869.00)	0.00	0.00	(13,400,944.00)	
E. NET INCREASE/DECREASE (B - C + D)		2,610,194.00	4,765,913.00	(42,758,252.00)	17,821,242.00	37,927,104.00	0.00	(182,379,921.00)	0.00
F. ENDING CASH (A + E)		295,581,668.00	300,347,581.00	257,589,329.00	275,410,571.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								313,337,675.00	

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: _____

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 06, 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: Kim Kelstrom

Telephone: 15594573907

Title: Chief Executive, Fiscal Services

E-mail: kim.kelstrom@fresnounified.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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)		X
S8		• 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	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,796,237,214.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	366,987,155.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,657,570.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	28,784,730.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,371,911.00
5. Interfund Transfers Out	All	9300	7600-7629	5,299,331.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,403,441.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				44,516,983.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,384,733,076.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				62,893.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,017.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,148,927,862.70	18,522.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,148,927,862.70	18,522.23
B. Required effort (Line A.2 times 90%)	1,034,035,076.43	16,670.01
C. Current year expenditures (Line I.E and Line II.B)	1,384,733,076.00	22,017.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 51,354,265.00
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,128,130,462.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 48,543,111.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 15,538,679.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	141,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,467,609.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,912.95
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	71,696,812.10
9. Carry-Forward Adjustment (Part IV, Line F)	21,037,814.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	92,734,626.32
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	868,270,689.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	211,014,788.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	133,810,441.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,128,874.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,657,570.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,578,159.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,480,159.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,120,207.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	64,412.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	156,655,668.85
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	124,042.05
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,067,594.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,051,042.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,365,049.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	37,695,638.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,544,084,332.90
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.64%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.01%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	71,696,812.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,101,200.43)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.08%) times Part III, Line B19); zero if negative	21,037,814.22
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.08%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	21,037,814.22
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	21,037,814.22

Approved
indirect cost
rate: 3.08%

Highest rate
used in any
program: 3.08%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	74,360,775.00	2,290,312.00	3.08%
01	3010	63,296,373.00	1,949,528.00	3.08%
01	3060	560,016.00	16,484.00	2.94%
01	3061	108,896.00	3,354.00	3.08%
01	3110	14,552.00	448.00	3.08%
01	3182	2,035,410.00	62,679.00	3.08%
01	3213	65,520,245.00	2,018,024.00	3.08%
01	3214	19,218,107.00	591,918.00	3.08%
01	3305	609,448.00	18,771.00	3.08%
01	3309	38,830.00	1,196.00	3.08%
01	3310	11,346,728.00	349,479.00	3.08%
01	3311	9,961.00	307.00	3.08%
01	3312	2,982,526.00	91,862.00	3.08%
01	3315	294,037.00	9,056.00	3.08%
01	3318	102,597.00	3,160.00	3.08%
01	3326	1,212.00	37.00	3.05%
01	3327	792,785.00	24,418.00	3.08%
01	3345	2,362.00	72.00	3.05%
01	3385	81,961.00	2,524.00	3.08%
01	3395	25,605.00	789.00	3.08%
01	3550	989,682.00	30,482.00	3.08%
01	4035	10,676,597.00	328,840.00	3.08%
01	4124	1,133,096.00	34,899.00	3.08%
01	4201	51,299.00	1,580.00	3.08%
01	4203	1,654,691.00	50,964.00	3.08%
01	4510	41,332.00	1,273.00	3.08%
01	5630	25,339.00	780.00	3.08%
01	5632	39,727.00	1,223.00	3.08%
01	5634	558,224.00	17,193.00	3.08%
01	5810	2,321,393.00	51,794.00	2.23%
01	6010	15,339,422.00	472,454.00	3.08%
01	6211	1,230,500.00	37,899.00	3.08%
01	6266	3,093,404.00	95,277.00	3.08%
01	6331	695,958.00	21,436.00	3.08%
01	6385	85,311.00	2,628.00	3.08%
01	6387	2,540,211.00	78,238.00	3.08%
01	6388	2,780,308.00	85,633.00	3.08%
01	6500	144,340,311.00	4,445,682.00	3.08%

First Interim
2023-24 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

10 62166 0000000
Form ICR
E81WC84X2B(2023-24)

01	6510	1,823,277.00	56,157.00	3.08%
01	6520	450,451.00	13,874.00	3.08%
01	6546	2,961,393.00	91,211.00	3.08%
01	6547	5,177,502.00	159,467.00	3.08%
01	6770	1,002,550.00	30,879.00	3.08%
01	7085	956,989.00	29,475.00	3.08%
01	7220	418,304.00	12,884.00	3.08%
01	7311	172,736.00	5,320.00	3.08%
01	7388	1,008,984.00	31,077.00	3.08%
01	7412	1,519,069.00	46,787.00	3.08%
01	7413	45,255.00	1,394.00	3.08%
01	7425	145,104.00	4,469.00	3.08%
01	7435	29,243,771.00	900,708.00	3.08%
01	7810	619,478.00	19,080.00	3.08%
01	8150	39,733,385.00	1,223,788.00	3.08%
01	9010	10,458,991.00	120,149.00	1.15%
11	3555	53,947.00	1,662.00	3.08%
11	5810	4,634.00	142.00	3.06%
11	6391	5,582,684.00	171,947.00	3.08%
12	5025	401,649.00	12,371.00	3.08%
12	5035	859,982.00	26,484.00	3.08%
12	5059	692,130.00	21,318.00	3.08%
12	6040	989,551.00	30,478.00	3.08%
12	6052	38,805.00	1,195.00	3.08%
12	6053	1,958,209.00	60,271.00	3.08%
12	6105	23,040,315.00	709,898.00	3.08%
12	6128	4,094,595.00	126,182.00	3.08%
12	9010	1,739,066.00	50,320.00	2.89%
13	5310	31,675,079.00	975,592.00	3.08%
13	5320	5,551,983.00	170,907.00	3.08%
13	5810	126,806.00	3,905.00	3.08%
13	9010	341,770.00	6,077.00	1.78%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,012,225,789.00	1.87%	1,031,106,274.00	1.94%	1,051,064,020.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	25,053,836.00	.41%	25,157,807.00	0.00%	25,157,807.00
4. Other Local Revenues	8600-8799	13,724,817.00	0.00%	13,724,817.00	0.00%	13,724,817.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(142,963,661.00)	5.17%	(150,356,540.00)	3.50%	(155,612,418.00)
6. Total (Sum lines A1 thru A5c)		908,070,781.00	1.28%	919,662,358.00	1.60%	934,364,226.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				410,283,250.00		440,829,019.00
b. Step & Column Adjustment				1,900,000.00		1,900,000.00
c. Cost-of-Living Adjustment				9,690,000.00		14,917,500.00
d. Other Adjustments				18,955,769.00		(1,670,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	410,283,250.00	7.45%	440,829,019.00	3.44%	455,976,519.00
2. Classified Salaries						
a. Base Salaries				127,457,860.00		137,122,005.00
b. Step & Column Adjustment				100,000.00		1,000,000.00
c. Cost-of-Living Adjustment				4,845,000.00		7,458,750.00
d. Other Adjustments				4,719,145.00		940,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	127,457,860.00	7.58%	137,122,005.00	6.85%	146,520,755.00
3. Employee Benefits	3000-3999	253,279,074.00	4.69%	265,150,476.00	3.01%	273,131,212.00
4. Books and Supplies	4000-4999	46,801,631.00	58.56%	74,208,368.00	(10.38%)	66,508,368.00
5. Services and Other Operating Expenditures	5000-5999	105,049,306.00	19.13%	125,149,173.00	(.75%)	124,209,173.00
6. Capital Outlay	6000-6999	20,974,040.00	(96.31%)	774,314.00	0.00%	774,314.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,634,140.00	0.00%	1,634,140.00	0.00%	1,634,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,308,161.00)	(8.19%)	(16,808,161.00)	0.00%	(16,808,161.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	(32,000,000.00)	0.00%	(32,000,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		948,671,140.00	5.15%	997,559,334.00	2.39%	1,021,446,320.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(40,600,359.00)		(77,896,976.00)		(87,082,094.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		328,389,749.07		287,789,390.07		209,892,414.07
2. Ending Fund Balance (Sum lines C and D1)		287,789,390.07		209,892,414.07		122,810,320.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.01		5,262,094.01
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	153,900,000.00		77,420,000.00		33,620,000.00
d. Assigned	9780	3,300,000.00		800,000.00		800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		287,789,390.07		209,892,414.07		122,810,320.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		125,327,296.06		126,410,320.06		83,128,226.06
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.						
B1d - Includes labor negotiations to include increase to longevity, increased stipends for special education, nurses, and DIS, class size cap stipends, shift expenses from ESSER to utilize pandemic recovery; B2d - shift expenses from ESSER to support pandemic recovery and minimum wage;						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	367,083,029.00	(67.79%)	118,252,821.00	0.00%	118,252,821.00
3. Other State Revenues	8300-8599	265,638,878.00	0.00%	265,638,878.00	0.00%	265,638,878.00
4. Other Local Revenues	8600-8799	15,801,849.00	0.00%	15,801,849.00	0.00%	15,801,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,799,331.00	0.00%	3,799,331.00	0.00%	3,799,331.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	142,963,661.00	5.17%	150,356,540.00	3.50%	155,612,418.00
6. Total (Sum lines A1 thru A5c)		795,286,748.00	(30.36%)	553,849,419.00	.95%	559,105,297.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				146,604,259.00		132,680,781.00
b. Step & Column Adjustment				550,000.00		569,219.00
c. Cost-of-Living Adjustment				1,710,000.00		2,632,500.00
d. Other Adjustments				(16,183,478.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	146,604,259.00	(9.50%)	132,680,781.00	2.41%	135,882,500.00
2. Classified Salaries						
a. Base Salaries				79,338,632.00		78,392,537.00
b. Step & Column Adjustment				275,000.00		284,689.00
c. Cost-of-Living Adjustment				855,000.00		1,316,250.00
d. Other Adjustments				(2,076,095.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,338,632.00	(1.19%)	78,392,537.00	2.04%	79,993,476.00
3. Employee Benefits	3000-3999	205,611,115.00	(2.63%)	200,203,093.00	.80%	201,803,952.00
4. Books and Supplies	4000-4999	98,384,924.00	(26.62%)	72,195,749.00	(1.96%)	70,783,445.00
5. Services and Other Operating Expenditures	5000-5999	122,456,852.00	(12.57%)	107,068,003.00	(36.57%)	67,910,808.00
6. Capital Outlay	6000-6999	172,469,489.00	(80.01%)	34,481,009.00	0.00%	34,481,009.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,962,060.00	(22.20%)	2,304,358.00	28.54%	2,962,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,939,412.00	(13.38%)	13,806,559.00	0.00%	13,806,559.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,799,331.00	0.00%	3,799,331.00	0.00%	3,799,331.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		847,566,074.00	(23.91%)	644,931,420.00	(5.20%)	611,423,140.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(52,279,326.00)		(91,082,001.00)		(52,317,843.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		233,156,055.51		180,876,729.51		89,794,728.51
2. Ending Fund Balance (Sum lines C and D1)		180,876,729.51		89,794,728.51		37,476,885.51
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	180,876,729.95		89,794,728.51		37,476,885.51
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.44)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		180,876,729.51		89,794,728.51		37,476,885.51
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.						
B1d - Includes labor negotiations to include increase to longevity , increased stipends for special education, shift expenses from ESSER to utilize pandemic recovery in unrestricted general fund; B2d - shift expenses from ESSER to support pandemic recovery in unrestricted general fund;						

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	1,012,225,789.00	1.87%	1,031,106,274.00	1.94%	1,051,064,020.00
2. Federal Revenues	8100-8299	367,083,029.00	(67.79%)	118,252,821.00	0.00%	118,252,821.00
3. Other State Revenues	8300-8599	290,692,714.00	.04%	290,796,685.00	0.00%	290,796,685.00
4. Other Local Revenues	8600-8799	29,526,666.00	0.00%	29,526,666.00	0.00%	29,526,666.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,829,331.00	0.00%	3,829,331.00	0.00%	3,829,331.00
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)		1,703,357,529.00	(13.49%)	1,473,511,777.00	1.35%	1,493,469,523.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				556,887,509.00		573,509,800.00
b. Step & Column Adjustment				2,450,000.00		2,469,219.00
c. Cost-of-Living Adjustment				11,400,000.00		17,550,000.00
d. Other Adjustments				2,772,291.00		(1,670,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	556,887,509.00	2.98%	573,509,800.00	3.20%	591,859,019.00
2. Classified Salaries						
a. Base Salaries				206,796,492.00		215,514,542.00
b. Step & Column Adjustment				375,000.00		1,284,689.00
c. Cost-of-Living Adjustment				5,700,000.00		8,775,000.00
d. Other Adjustments				2,643,050.00		940,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	206,796,492.00	4.22%	215,514,542.00	5.10%	226,514,231.00
3. Employee Benefits	3000-3999	458,890,189.00	1.41%	465,353,569.00	2.06%	474,935,164.00
4. Books and Supplies	4000-4999	145,186,555.00	.84%	146,404,117.00	(6.22%)	137,291,813.00
5. Services and Other Operating Expenditures	5000-5999	227,506,158.00	2.07%	232,217,176.00	(17.27%)	192,119,981.00
6. Capital Outlay	6000-6999	193,443,529.00	(81.77%)	35,255,323.00	0.00%	35,255,323.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,596,200.00	(14.31%)	3,938,498.00	16.70%	4,596,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,368,749.00)	26.72%	(3,001,602.00)	0.00%	(3,001,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,299,331.00	0.00%	5,299,331.00	0.00%	5,299,331.00
b. Other Uses	7630-7699	0.00	0.00%	(32,000,000.00)	0.00%	(32,000,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,796,237,214.00	(8.56%)	1,642,490,754.00	(.59%)	1,632,869,460.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(92,879,685.00)		(168,978,977.00)		(139,399,937.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		561,545,804.58		468,666,119.58		299,687,142.58
2. Ending Fund Balance (Sum lines C and D1)		468,666,119.58		299,687,142.58		160,287,205.58
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.01		5,262,094.01
b. Restricted	9740	180,876,729.95		89,794,728.51		37,476,885.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	153,900,000.00		77,420,000.00		33,620,000.00
d. Assigned	9780	3,300,000.00		800,000.00		800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06

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	(.44)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		468,666,119.58		299,687,142.58		160,287,205.58
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	125,327,296.06		126,410,320.06		83,128,226.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.44)		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)		125,327,295.62		126,410,320.06		83,128,226.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.98%		7.70%		5.09%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		62,893.00		62,793.00		62,693.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,796,237,214.00		1,642,490,754.00		1,632,869,460.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,796,237,214.00		1,642,490,754.00		1,632,869,460.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		35,924,744.28		32,849,815.08		32,657,389.20
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)		35,924,744.28		32,849,815.08		32,657,389.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(666,883.00)	0.00	(2,368,749.00)				
Other Sources/Uses Detail					3,829,331.00	5,299,331.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	42,959.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	5,113.00	0.00	173,751.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	71,382.00	0.00	1,038,517.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,259.00)	1,156,481.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	28,955.00	0.00						
Other Sources/Uses Detail					6,299,331.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	135,952.00	0.00						
Other Sources/Uses Detail					0.00	69,554,037.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	350,998.00	0.00						
Other Sources/Uses Detail					63,254,706.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	86,783.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	722,142.00	(722,142.00)	2,368,749.00	(2,368,749.00)	76,883,368.00	76,883,368.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	64,915.76	64,936.64	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	64,915.76	64,936.64		
1st Subsequent Year (2024-25)	District Regular	63,772.15	63,545.71	(.4%)	Met
	Charter School				
	Total ADA	63,772.15	63,545.71		
2nd Subsequent Year (2025-26)	District Regular	63,451.47	62,709.51	(1.2%)	Met
	Charter School				
	Total ADA	63,451.47	62,709.51		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -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	69,275.00	68,362.00		
Charter School				
Total Enrollment	69,275.00	68,362.00	(1.3%)	Met
1st Subsequent Year (2024-25)				
District Regular	69,275.00	68,362.00		
Charter School				
Total Enrollment	69,275.00	68,362.00	(1.3%)	Met
2nd Subsequent Year (2025-26)				
District Regular	69,275.00	68,362.00		
Charter School				
Total Enrollment	69,275.00	68,362.00	(1.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	66,904	69,703	
Charter School			
Total ADA/Enrollment	66,904	69,703	96.0%
Second Prior Year (2021-22)			
District Regular	58,744	69,516	
Charter School			
Total ADA/Enrollment	58,744	69,516	84.5%
First Prior Year (2022-23)			
District Regular	62,395	69,281	
Charter School			
Total ADA/Enrollment	62,395	69,281	90.1%
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

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	62,893	68,362		
Charter School	0			
Total ADA/Enrollment	62,893	68,362	92.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	62,893	68,362		
Charter School				
Total ADA/Enrollment	62,893	68,362	92.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	62,793	68,362		
Charter School				
Total ADA/Enrollment	62,793	68,362	91.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The 2021/22 Attendance rate was exceptionally low due to the pandemic and is now in recovery.

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)	1,013,321,745.00	1,016,514,353.00	.3%	Met
1st Subsequent Year (2024-25)	1,034,467,099.00	1,035,483,157.00	.1%	Met
2nd Subsequent Year (2025-26)	1,062,968,334.00	1,055,495,787.00	(.7%)	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)	580,488,944.38	654,257,360.02	88.7%
Second Prior Year (2021-22)	603,579,879.59	686,000,252.40	88.0%
First Prior Year (2022-23)	659,961,022.72	832,267,777.50	79.3%
	Historical Average Ratio:		85.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	791,020,184.00	947,171,140.00	83.5%	Met
1st Subsequent Year (2024-25)	843,101,500.00	1,028,059,334.00	82.0%	Not Met
2nd Subsequent Year (2025-26)	875,628,486.00	1,051,946,320.00	83.2%	Met

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

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

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

Explanation:
(required if NOT met)

In 2024/25 reducing workers compensation rate due to lower cost in the internal service fund.

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)	369,696,729.00	367,083,029.00	-.7%	No
1st Subsequent Year (2024-25)	120,866,521.00	118,252,821.00	-2.2%	No
2nd Subsequent Year (2025-26)	120,866,521.00	118,252,821.00	-2.2%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	298,165,335.00	290,692,714.00	-2.5%	No
1st Subsequent Year (2024-25)	298,269,306.00	290,796,685.00	-2.5%	No
2nd Subsequent Year (2025-26)	298,269,306.00	290,796,685.00	-2.5%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	25,509,251.00	29,526,666.00	15.7%	Yes
1st Subsequent Year (2024-25)	25,509,251.00	29,526,666.00	15.7%	Yes
2nd Subsequent Year (2025-26)	25,509,251.00	29,526,666.00	15.7%	Yes

Explanation:

(required if Yes)

Recognize Medi-Cal reimbursements due to increased reporting.

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

Current Year (2023-24)	110,872,361.00	145,186,555.00	30.9%	Yes
1st Subsequent Year (2024-25)	110,586,488.00	146,404,117.00	32.4%	Yes
2nd Subsequent Year (2025-26)	101,474,184.00	137,291,813.00	35.3%	Yes

Explanation:

(required if Yes)

2023/24 includes carry over of grants to 2023/24. 2024/25 includes one-time textbook adoptions of \$16.5 million and utilization of Arts and Music block grant. 2025/26 includes one-time textbook adoptions of \$8.8 million and utilization of Arts and Music Block grant.

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

Current Year (2023-24)	211,089,598.00	227,506,158.00	7.8%	Yes
1st Subsequent Year (2024-25)	185,862,963.00	232,217,176.00	24.9%	Yes
2nd Subsequent Year (2025-26)	187,422,963.00	192,119,981.00	2.5%	No

Explanation:

(required if Yes)

In 2023/24 and 2024/25 allocated Learning Recovery Block Grant to appropriate object codes after district planning.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	693,371,315.00	687,302,409.00	-.9%	Met
1st Subsequent Year (2024-25)	444,645,078.00	438,576,172.00	-1.4%	Met
2nd Subsequent Year (2025-26)	444,645,078.00	438,576,172.00	-1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	321,961,959.00	372,692,713.00	15.8%	Not Met
1st Subsequent Year (2024-25)	296,449,451.00	378,621,293.00	27.7%	Not Met
2nd Subsequent Year (2025-26)	288,897,147.00	329,411,794.00	14.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

2023/24 includes carry over of grants to 2023/24. 2024/25 includes one-time textbook adoptions of \$16.5 million and utilization of Arts and Music block grant. 2025/26 includes one-time textbook adoptions of \$8.8 million and utilization of Arts and Music Block grant.

Explanation:

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

In 2023/24 and 2024/25 allocated Learning Recovery Block Grant to appropriate object codes after district planning.

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	44,938,896.63	45,214,758.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		45,256,035.00	

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)	7.0%	7.7%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.6%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	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 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(40,600,359.00)	948,671,140.00	4.3%	Not Met
1st Subsequent Year (2024-25)	(77,896,976.00)	997,559,334.00	7.8%	Not Met
2nd Subsequent Year (2025-26)	(87,082,094.00)	1,021,446,320.00	8.5%	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)

2023/24, 2024/25, 2025/26 includes one-time expenditures of \$32.8 million, \$54.0 million, and \$44 million. In 2024/25 and 2025/26 the district will utilize the committed fund balance for pandemic recovery and future textbook adoptions.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	468,666,119.58	Met
1st Subsequent Year (2024-25)	299,687,142.58	Met
2nd Subsequent Year (2025-26)	160,287,205.58	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)	495,717,596.00	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.)	62,893.00	62,793.00	62,693.00
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	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)	1,796,237,214.00	1,642,490,754.00	1,632,869,460.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,796,237,214.00	1,642,490,754.00	1,632,869,460.00

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

2%	2%	2%
35,924,744.28	32,849,815.08	32,657,389.20
0.00	0.00	0.00
35,924,744.28	32,849,815.08	32,657,389.20

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	125,327,296.06	126,410,320.06	83,128,226.06
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.44)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	125,327,295.62	126,410,320.06	83,128,226.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.98%	7.70%	5.09%
District's Reserve Standard (Section 10B, Line 7):	35,924,744.28	32,849,815.08	32,657,389.20
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)

Yes

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

Interfund borrowing has provided temporary borrowing to Adult Education and Bond Interest and Redemption until April taxes are received. The Adult Education currently has an outstanding interfund transfer of \$1,750,000 and Bond Interest and Redemption between issuances of \$550,000.

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)	(129,564,143.00)	(142,963,661.00)	10.3%	13,399,518.00	Not Met
1st Subsequent Year (2024-25)	(130,738,127.00)	(150,356,540.00)	15.0%	19,618,413.00	Not Met
2nd Subsequent Year (2025-26)	(132,261,504.00)	155,612,418.00	-217.7%	(287,873,922.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
1st Subsequent Year (2024-25)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
2nd Subsequent Year (2025-26)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not Met
1st Subsequent Year (2024-25)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not Met
2nd Subsequent Year (2025-26)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Special Education includes negotiated increases for salary compensation including all employees increased salary from 4% in Adopted Budget to 8.5% in First Interim as well as paraprofessional increased duty days, hours and pay rate by \$2.50 per hour.

- 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)

Modify amount of contribution from the bond funds to support Restricted Routine Maintenance projects.

1c. NOT MET - The projected transfers out of 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)

District is showing contribution to deferred maintenance instead of transfers out and reduced support from bond funds to support deferred maintenance projects through Restricted Routine Maintenance.

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

Total Annual Payments:	54,787,014	45,922,455	43,371,903	40,082,662
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

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

1,051,184,852.00

713,779,842.00

71,175,812.00

75,122,871.00

980,009,040.00

638,656,971.00

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

Oct 07, 2022

Sep 27, 2023

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

66,541,192.00

66,879,115.00

66,541,192.00

66,879,115.00

66,541,192.00

66,879,115.00

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)

53,540,939.00

46,973,672.00

54,429,595.00

46,973,672.00

55,715,127.00

46,983,672.00

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)

50,815,371.00

35,086,433.00

52,729,282.00

36,125,324.00

55,022,853.00

37,295,213.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

5,513

5,487

5,513

5,487

5,513

5,487

4. Comments:

The District implemented Medicare self-insured plan in July 2023 and a revised actuarial was completed, in addition, the district has entered into agreement with Fresno Teachers Association for Medi-Care gap coverage with retiree contributions. Once all other unions have settled,

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?

Yes

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

60,450,398.00	62,317,056.00
3,208,273.00	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

175,555,967.00	205,196,588.00
179,001,164.00	202,196,588.00
183,945,516.00	202,196,588.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

175,555,967.00	205,196,588.00
179,001,164.00	202,196,588.00
183,945,516.00	202,196,588.00

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	4,271.0	4,219.0	4,144.0	4,069.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 01, 2023

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:

Oct 30, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

36,550,000

% change in salary schedule from prior year

8.5%

or

Multiyear Agreement

Total cost of salary settlement

36,550,000

24,700,000

19,350,000

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

8.5%

3%, longevity, class size
stipends,
nurse/DIS/Sped/Bilingual
stipends

4.5%

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

General Fund

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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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

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:

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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

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
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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	3,211.0	3,483.0	3,483.0	3,483.0

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

1,100,000

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

9,350,000	3,300,000	4,950,000
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Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	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)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	1,090.0	1,205.0	1,205.0	1,205.0

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.

No

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

1,200,000

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

10,200,000

3,600,000

5,400,000

--	--	--

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?

Yes

Yes

Yes

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

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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?

Yes

Yes

Yes

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

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?

Yes

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

No

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

Yes

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

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

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 06, 2023,

AGENDA ITEM C-45

AGENDA SECTION: C

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Receive

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Receive Proposed Revisions for Board Policies

ITEM DESCRIPTION: Included in the Board binders are proposed revisions for ten Board Policies (BP) and one Exhibit (E) as follows:

- BP 0410 Nondiscrimination in District Programs and Activities
- BP 0460 Local Control and Accountability Plan
- BP 1312.3 Uniform Complaint Procedures
- BP 3230 Federal Grant Funds
- BP 3250 Accounts Receivable Write Off Policy
- BP 3320 Claims and Actions Against the District
- BP 3530 Insurance Management
- BP 4113.5 Telework (NEW)
- BP 4156.3, 4256.3, 4356.3 Employee Property Reimbursement
- BP 6020 Parent Involvement
- E 9270 Conflict of Interest

These revisions meet the California School Boards Association (CSBA) recommendations and best practices. The items will be brought back for approval at a future Board meeting.

Revision recommendations are color coded as follows:

Yellow highlight - CSBA recommended language policy

Peach font – Subcommittee recommendation

Grey font – New Policy, CSBA recommended

Green font – Legally mandated/reference changes

Teal header – *New Policy, non-CSBA proposed

Blue font – Clarification or readability changes

~~Red strikeout~~ – Recommended deletion

Green font - CDE/FPM/Legal required change

Purple font - Information change

Blue font – Legal Counsel's recommendation

FINANCIAL SUMMARY: There is no fiscal impact to the district at this time.

PREPARED BY: Teresa Plascencia

DIVISION: Constituent Services

PHONE NUMBER: (559) 457-3736

CABINET APPROVAL: Ambra O'Connor,
Chief of Staff

SUPERINTENDENT APPROVAL:
Robert G. Nelson, Ed.D.



Fresno Unified Board Policy (BP) 0410 Nondiscrimination In District Programs And Activities

This policy shall apply to all acts related to a school activity or school attendance and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Governing Board is committed to providing equal opportunity for all individuals in district programs and activities. District programs, activities, and practices or school attendance within a school under the jurisdiction of the Superintendent shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age (40 and above), religion, marital status, pregnancy, parental status, reproductive health decision-making, childbirth, breast feeding/lactation status, medical condition, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, veteran or military status, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

(cf. 1240 - Volunteer Assistance)
(cf. 4030 – Nondiscrimination in Employment)
(cf. 4032 – Reasonable Accommodation)
(cf. 4033 - Lactation Accommodation)
(cf. 4119.11/4219.11/4319.11 – Sexual Harassment)
(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)
(cf. 5131.8 – Anti-Bullying)
(cf. 5145.3 –Nondiscrimination/Harassment)
(cf. 5145.7 – Sexual Harassment)
(cf. 5146 – Married/Pregnant/Parenting Students)
(cf. 1240 - Volunteer Assistance)
(cf. 6145.2 – Athletic Competition)
(cf. 6164.4 – Identification and Evaluation of Individuals for Special Education)
(cf. 6164.6 – Identification and Education Under Section 504)
(cf. 6178 – Career Technical Education)
(cf. 6200 – Adult Education)

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

(cf. 3540 - Transportation)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 5145.13 - Response to Immigration Enforcement)

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

The Board recognizes that with few exceptions, as expressly set forth in Government Code section 12951, speaking languages other than English is a legally protected right and critically important asset in providing educational services in a community as ethnically and culturally diverse as Fresno Unified.

Additionally, pursuant to Title VII of the Civil Rights Act of 1964, district programs and activities shall be free from any unlawful language discrimination, which falls under the class of national origin discrimination. Language discrimination occurs when a person is treated differently because of their native language or other characteristics of their speech, including their accent, vocabulary, and/or syntax.

District programs and activities shall **also** be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

The Superintendent or designee shall review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities, including the use of facilities. They shall take prompt, reasonable actions to remove any identified barrier.

(cf. 1330 - Use of Facilities)

All allegations of unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with the procedures specified in **Board Policy (BP)/Administrative Regulation (AR) 1312.3** - Uniform Complaint Procedures.

Pursuant to 34 Code of Federal Regulations (CFR) 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admissions and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, application forms, or other materials distributed by the district. As appropriate, such notification shall be posted in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations and shall be posted on the district's web site and, when available, district-supported social media.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 1312.3 Uniform Complaint Procedures)

(cf. 4031 - Complaints Concerning Discrimination in Employment)

(cf. 4112.91/4212.91/4312.91 - Employee Notifications)

(cf. 5145.6 - Parental Notifications)

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

District Compliance Officers

The Governing Board designates the following compliance officer (s) to receive formal and informal complaints from constituents, including students, and investigate them to ensure district compliance with law (Title II, V, IX, Title 5, Section 504 of the Rehabilitation Act):

Executive Director/Equity Compliance Officer
Constituent Services Office
Fresno Unified School District
2309 Tulare Street
Fresno, California 93721
(559) 457-3736
Constituent.Services@fresnounified.org

Chief of Human Resources
Title IX Officer/Age DA (Discrimination Act)
Fresno Unified School District
2309 Tulare Street
Fresno, California 93721
(559) 457-3593
titleix@fresnounified.org

Section 504 Coordinator Fresno
Unified School District
890 S 10 Street, Bldg. C
Fresno, CA 93726
(559) 457-3220
504@fresnounified.org

Instructional Superintendent
Special Education Office Fresno
Unified School District 890 S 10
Street, Bldg C
Fresno, CA 93721
(559) 457-3220
spedleadership@fresnounified.org

Concurrently the Board reaffirms its commitment to promote diversity training, racial harmony among its students, staff, and the community; and to promote education that is anti- racist and multicultural.

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

(Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

District programs and facilities viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

(cf. 6163.2 – Animals At School)
(cf. 7110 – Facilities Master Plan)
(cf. 7111 – Evaluating Exiting Buildings)

The Superintendent or designee shall ensure that the district provides auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies, or other modifications to increase accessibility to district and school web sites, note-takers, written materials, taped text, and Braille or large print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

(cf. 6020 – Parent Involvement)
(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws is hereby designated as the district's ADA coordinator. They shall receive and address requests for accommodation submitted by individuals with disabilities and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Director of Benefits and Risk Management Title II/ADA Coordinator

2309 Tulare Street
Fresno, CA 93721
Phone (559) 457-3520
Fax (559) 457-3838

Accomodations@fresnounified.org

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48980 Parental notifications

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

51204.5 Social studies instruction; contributions of specified groups

51501 Nondiscriminatory subject matter

60010 Instructional materials; definition

60040-60052 Requirements for instructional materials

GOVERNMENT CODE

8310.3 California Religious Freedom Act

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

54953 Meetings; Americans with Disabilities Act accessibility

54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

2301-2415 Carl D. Perkins Vocational and Applied Technology Act

6311 State plans

6312 Local education agency plans

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

2000h-2000h-6 Title IX

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI

104.1-104.39 Section 504 of the Rehabilitation Act of 1973

106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:

106.9 Dissemination of policy

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS Protecting Students from Harassment and Hate Crime, January 1999

Notice of Non-Discrimination, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

WEB SITES CSBA: <http://www.csba.org>

CDE: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr/index.html>

Policy FRESNO UNIFIED SCHOOL DISTRICT

adopted: March 12, 1992 Fresno, California

revised: November 13, 1997

revised: August 22, 2012

revised: June 19, 2013

revised: May 14, 2014

revised: May 31, 2017

revised: February 21, 2018

revised: June 13, 2018

revised: December 18, 2019
revised: April 6, 2022
revised: November 1, 2023
revised: Winter __, 2023

Policy Section: 0000 Philosophy, Goals, Objectives and Comprehensive Plans

Fresno Unified Board Policy (BP) 0460

Local Control and Accountability Plan

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions and to facilitate continuous improvement of district practices.

(cf. 0000 - Vision)
(cf. 0200 - Goals for the School District)

The Board shall adopt a districtwide local control and accountability plan (LCAP), based on the template adopted by the State Board of Education, that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and subsequent two fiscal years. (Education Code 52060, 52064; 5 CCR 15494-15497)

(cf. 3100 - Budget)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth, as defined in Education Code 42238.01 for purposes of the local control funding formula. (Education Code 42238.02)

(cf. 3553 - Free and Reduced Price Meals)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Learners)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students, **or as otherwise defined by the Superintendent of Public Instruction (SPI)**. (Education Code 52052)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6173 - Education for Homeless Children)

Beginning July 1, 2025, if the district is identified by the California Department of Education (CDE) as needing an improvement plan pursuant to 34 CFR 300.600-300.647, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE. However, if the district adopts an improvement plan after being identified, but before July 1, 2025, the IDEA Addendum shall be developed upon expiration of the adopted improvement plan, but no later than July 1, 2028, whichever occurs first. The IDEA addendum shall be developed, reviewed, and approved in conjunction with and in the same manner as the LCAP and the annual update to the LCAP, and shall be submitted to CDE within 15 days of adoption by the Board. (Education Code 52064.3)

The Superintendent or designee shall review the **single-school** plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

(cf. 0420 - School Plans/Site Councils)

The LCAP shall be aligned with other district and school plans, to the extent possible, in order to minimize duplication of effort and provide clear direction for program implementation.

(cf. 0400 - Comprehensive Plans)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)
(cf. 7110 - Facilities Master Plan)

As part of the LCAP adoption and annual update to the LCAP, the Board shall separately adopt an LCFF budget overview for parents/guardians, based on the template developed by SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

(cf. 1220 - Citizen Advisory Committees)
(cf. 4140/4240/4340 - Bargaining Units)
(cf. 6020 - Parent Involvement)

Public Review and Input

The Board shall establish a parent advisory committee to review and comment on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include at least one parent/guardian of an unduplicated students as defined above **and parents/guardians of students with disabilities.** (Education Code 52063; 5 CCR 15495)

Beginning July 1, 2024, unless a student advisory committee is established to provide advice to the Board and Superintendent, two students shall be included as full members of the parent advisory committee. The students shall serve for a renewable term of one full school year. (Education Code 52063)

Student members of the parent advisory committee or the student advisory committee shall represent the diversity of the district's students, including geographical, socioeconomic, cultural, physical, and educational diversity, and particular effort shall be made to reach out to at-risk or disadvantaged students to serve as members of such committees. (Education Code 52063)

When **ever** district enrollment includes at least 15 percent English learners and at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners **to review and comment on the LCAP.** (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 - Parental Notifications)

As part of the parent and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. **(Education Code 52062)**

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

Submission of Plan to County Superintendent of Schools

Not later than five days after adoption of the LCAP, **the district budget, and the budget overview for parents/guardians**, the Board shall file the LCAP, **the budget, and the budget overview** with the County Superintendent of Schools. (Education Code **42127, 52064.1**, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

If the County Superintendent does not approve the district's LCAP, the Board shall accept technical

assistance from the County Superintendent focused on revising the plan so that it can be approved. (Education Code 52071)

Monitoring Progress

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her the Superintendent and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

The Superintendent or designee shall seek and/or accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072 when a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the LCAP.

(cf. 0500 - Accountability) Technical

Assistance/Intervention

When it is in the best interest of the district, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of district strengths and weaknesses in regard to state priorities, and review of effective, evidence-based programs that apply to the district's goals
2. Assistance from an academic expert, team of academic experts, or another district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

In the event that the County Superintendent requires the district to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

If the SPI identifies the district as needing intervention pursuant to Education Code 52072, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: Revision of the district's LCAP

1. Revision of the district's budget in accordance with changes in the LCAP
2. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

305-306 English language education

17002 State School Building Lease-Purchase Law, including definition of good repair

33430-33436 Learning Communities for School Success Program; grants for LCAP implementation

41020 Audits

41320-41322 Emergency apportionments

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

47604.33 Submission of reports by charter schools

47606.5 Charter schools; local control and accountability plan

48985 Parental notices in languages other than English
 51210 Course of study for grades 1-6
 51220 Course of study for grades 7-12
 52052 Academic Performance Index; numerically significant student subgroups
 52059.5 Statewide system of support
 52060-52077 Local control and accountability plan
 52302 Regional occupational centers and programs
 52372.5 Linked learning pilot program
 54692 Partnership academies
 60119 Sufficiency of textbooks and instructional materials; hearing and resolution
 60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission
 60811.3 Assessment of language development
 64001 Single plan for student achievement
 99300-99301 Early Assessment Program
 CALIFORNIA CODE OF REGULATIONS
 15494-15497 Local control and accountability plan and spending requirements
 UNITED STATES CODE, TITLE 20
 GOVERNMENT CODE:
 20 USC 6311 State Plan
 20 USC 6312 Local educational agency plan
 6826 Title III funds, local plans
 34 CFR 300.600.647 Education of student with disabilities; monitoring, enforcement, confidentiality, and program information
 34 CFR 300.600 State monitoring and enforcement

Policy FRESNO UNIFIED SCHOOL DISTRICT
 adopted: September 10, 2014 Fresno, California
 revised: May 30, 2018
 Revised: Winter____2023

Policy Section: 0000 Philosophy, Goals, Objectives, and Comprehensive Plans

Fresno Unified Board Policy (BP) 1312.3

Uniform Complaint Procedures (UCP)

The Governing Board recognizes the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to the UCP

The district's Uniform Complaint Procedures (UCP) shall be used to investigate and seek to resolve the following complaints regarding the following programs and activities:

Any complaint alleging district failure to comply with applicable state or federal laws and regulations governing any program subject to the UCP which is offered by the district, including but not limited to allegations of discrimination, discriminatory harassment, intimidation, or bullying or noncompliance with laws relating to all programs and activities, such as adult education programs, accommodations for pregnant and parenting pupils, After School Education and Safety programs, migrant education, agricultural career technical education, state and federal career technical and technical education and technical training programs, child care and development programs; compensatory education; the federal Every Student Succeeds Act; Regional Occupational Centers and Programs, school safety plans, California State Preschool Programs, consolidated categorical aid programs, and any other district-implemented state categorical program that is not funded through the local control funding formula pursuant to Education Code 64000. (Education Code 8207-8225, 33315, 52059.5, 52300-52462 52460-52462, 54400-54445.1, 8200-8488, 8482-8484.65, 8500-8538, 52334.7, 52500-52617)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6171 - Title I Programs)

(cf. 6175 - Migrant Education Program)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

(cf. 6178.2 - Regional Occupational Center/Program)

(cf. 6200 - Adult Education)

- Any complaint, by a student, employee, or other person participating in a district program or activity, alleging the occurrence of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), in district programs and activities against any protected group as identified under sections 200 and 220 and Section 11135 of the Government Code, including, but not limited to, those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy status, parental status, physical or mental disability, medical condition sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or including any actual or perceived characteristic as set forth in Education Code 200 or 220, Government Code 11135, or Section 422.55 of the, Penal Code 422.55, or based on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by an educational institution, as defined in Section 210.3, that is funded directly by, or that receives or benefits from, any state financial assistance. (5 CCR 4610)

Discrimination includes, but is not limited to, the Board's refusal to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. A complaint alleging such unlawful discrimination may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 4031 - Complaints Concerning Discrimination in Employment)
(cf. 5131.2 - Bullying)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.31 - Gender and Identity Inclusion)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)
(cf. 5146 - Married/Pregnant/Parenting Students)

2. Any complaint alleging district noncompliance with the requirement to provide reasonable accommodations to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding-related needs of the student (Education Code 222)

(cf. 5146 - Married/Pregnant/Parenting Students)

3. Any complaint alleging district noncompliance with requirements to provide a pregnant or parenting student the accommodations specified in Education Code 46015, including those related to the provision of parental leave, right of return to the school of previous enrollment or to an alternative education program, if desired, and possible enrollment in school for a fifth year of instruction to enable the student to complete state and Board-imposed graduation requirements (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Any complaint alleging district noncompliance with the prohibition against requiring students to pay pupil fees, deposits, or other charges for participation in educational activities (5 CCR 4610; Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

5. Any complaint alleging district noncompliance with applicable requirements of Education Code 52060-52077 related to the implementation of the local control and accountability plan (LCAP), including the development of a local control funding formula budget overview for parents/guardians (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

6. Any complaint alleging noncompliance with requirements related to **the development of a** school plans for student achievement or the establishment of a school site council, as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64000-64001, 65000- 65001)

(cf. 0420 - School Plans/Site Councils)

7. Educational and graduation requirements for pupils in foster care, pupils who are **experiencing homelessness**, pupils from military families, **and** pupils formerly in Juvenile Court **school now enrolled in a school district, and pupils participating in a newcomer program** (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6173.3 - Education for Juvenile Court School Students)

8. Any complaint by or on behalf of a student who transfers into the district after the second year of high

school and is a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student currently enrolled in the district, a child of a military family as defined in Education Code 49701, or a migrant student as defined in Education Code 54441, or by or on behalf of an immigrant student participating in a newcomer program as defined in Education Code 51225.2 in the third or fourth year of high school, alleging district noncompliance with any requirement applicable to the student regarding the grant of an exemption from Board-imposed graduation requirements (Education Code 51225.1)

(cf. 6173.3 - Education for Juvenile Court School Students)

9. Any complaint, by or on behalf of a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student, a child of a military family as defined in Education Code 49701, a migrant child as defined in Education Code 54441, or a newly arrived immigrant student who is participating in a newcomer program as defined in Education Code 51225.2, alleging district noncompliance with requirements for the award of credit for coursework satisfactorily completed in another school, district, or country (Education Code 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

10. Any complaint alleging district noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student in grades 9-12 to course periods without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

11. Any complaint alleging district noncompliance with the physical education instructional minutes requirement for students in elementary school (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

12. Complaints regarding the noncompliance of a license-exempt California State Preschool Program (CSPP) with State Preschool Health and Safety issues in districts exempt from licensing standards specified in Health and Safety Code 1596.7925 and related state regulations (Education Code 8235-8239.1; Health and Safety Code 1596.7925)

13. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

14. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The Board acknowledges and respects every individual's right to privacy. The district shall ensure that complainants are protected from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if their different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

Complainants have the right to pursue civil law remedies under state or federal discrimination, harassment, intimidation or bullying laws.

The district will ensure annual dissemination of a written notice of the complaint procedures to students, employees, parents or guardians of the students, school and district advisory committees, appropriate private school officials or representatives, and other interested parties that includes information regarding allegations about discrimination, harassment, intimidation, or bullying. The UCP Annual Notice will be provided in writing to all six required groups each year and will include information on how to appeal to the California Department of Education (CDE).

A copy of this UCP complaint policies and procedures document shall be available free of charge and is available on the district's website.

When an allegation that is not subject to the UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and related requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain record of each UCP complaint and subsequent related actions, including steps taken during the investigations and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency for appropriate resolution: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division and the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)

3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44- 106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment,

including the right to file the complaint with the California **Civil Rights** Department **of Fair Employment and Housing**.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200- 3205)
6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)
8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, teacher vacancies and misassignments, shall be investigated and resolved in accordance with the procedures in AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

200-262.4 Educational equity; prohibition of discrimination on the basis of sex

18100-18203 School libraries

32221.5 Insurance for athletic team members 32280-

32289 School safety plan

35186 Williams uniform complaint procedure

46015 Parental leave for students

48853-48853.5 Foster youth

48985 Notices in language other than English 49010-

49014 Student Fees

49060-49079 Student records 49069.5

Records of foster youth

49490-49590 Child Nutrition programs

49701 Interstate Compact on Educational Opportunity for Military Children

51210 Courses of study grades 1-6

51222 Physical education, secondary schools

51223 Physical education, elementary schools

51225.1-51225.2 Foster youth and homeless children; former juvenile court school students, and military-connected students; migrant students, and newly arrived immigrant students; course credits; graduation requirements

51226-51226.1 Career technical education

51228.1-51228.3 Course periods without educational content 52059.5

Statewide system of support

52060-52077 Local control and accountability plan, especially

52075 Complaint for lack of compliance with local control and accountability plan requirements 52300-52462

Career-technical education

52500-52616.24 Adult schools

54400-54425 Compensatory education programs 54440-

54445 Migrant education

54460-54529 Compensatory education programs

59000-59300 Special schools and centers

64000-64100 Consolidated application process; school plan for student achievement

65000-65001 School site councils

8200-8538 Child care and development programs

8500-8538 Adult basic education
 GOVERNMENT CODE
 11135 Non-discrimination in programs or activities funded by state
 12900-12996 Fair Employment and Housing Act
 HEALTH AND SAFETY CODE
 1596.792 California Child Day Care Act; general provisions and definitions
 1596.7925 California Child Day Care Act; health and safety regulations
 HEALTH AND SAFETY
 1596.792 California Child Day Care Act; general provisions and definitions
 1596.7925 California Child Day Care Act; health and safety regulations
 PENAL CODE
 422.55 Hate crime; definition
 422.6 Civil rights; crime
 CODE OF REGULATIONS, TITLE 2
 11023 Harassment and discrimination prevention and correction
 CODE OF REGULATIONS, TITLE 5
 3200-3205 Special education compliance complaints
 4600-4670 Uniform complaint procedures
 4680-4687 Williams uniform complaint procedures
 4900-4965 Nondiscrimination in elementary and secondary education programs
 UNITED STATES CODE, TITLE 20
 1221 Application of laws
 1232g Family Educational Rights and Privacy Act (FERPA) of 1974
 1681-1688 Title IX of the Education Amendments of 1972; **discrimination based on sex**
 6301-6576 Title I Improving the Academic Achievement of the Disadvantaged
 6801-7014 Title III language instruction for limited English proficient and immigrant students
 UNITED STATES CODE, TITLE 29
 794 Section 504 of Rehabilitation Act of 1973 UNITED
 STATES CODE, TITLE 42
 2000d-2000e **ed 17 Title VI and Title VII Civil Rights Act of 1964 as amended**
 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
 6101-6107 Age Discrimination Act of 1975
 11431-11435 McKinney-Vento Homeless Assistance Act
 12101-12213 **Americans Title II equal opportunity for individuals with Disabilities Act**
 CODE OF FEDERAL REGULATIONS, TITLE 28
 35.107 Nondiscrimination on basis of disability; complaints
 CODE OF FEDERAL REGULATIONS, TITLE 34
 99.1-99.67 Family Educational Rights and Privacy
 100.3 Prohibition of discrimination on basis of race, color or national origin
 104.7 Designation of responsible employee for Section 504
 106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:
106.30 Discrimination on the basis of sex in education programs and activities; definitions
106.44 Recipient's response to sexual harassment
106.45 Grievance proves for formal complaints of sexual harassment
 106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on the basis of sex
 110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
 Dear Colleague Letter, September 22, 2017
 Dear Colleague Letter: Title IX Coordinators, April 2015
 Dear Colleague Letter: Bullying of Students with Disabilities, August 2014
 Dear Colleague Letter: Harassment and Bullying, October 2010
 Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001
 U.S. DEPARTMENT OF JUSTICE PUBLICATIONS
 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002
 WEB SITES
 California Department of Education: <http://www.cde.ca.gov>
 U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/ocr>

Policy FRESNO UNIFIED SCHOOL DISTRICT
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Policy Section: 1000 Community Relations

Fresno Unified Board Policy (BP) 3230

Federal Grant Funds

The Governing Board recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in [72](#) CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received

(cf. 3100 - Budget)

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(cf. 3460 - Financial Reports and Accountability)

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305

7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

(cf. 3400 - Management of District Assets/Accounts)

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)
(cf. 3440 - Inventories)
(cf. 3512 - Equipment)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

The district shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted **no later than 120 calendar** **within 90** days after the ending date of the grant. (2 CFR 200.301, 200.328, **200.329**)

(cf. 0500 - Accountability)
(cf. 6190 - Evaluation of the Instructional Program)

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:
EDUCATION CODE
42122-42129 Budget requirements
64001 School plan for student achievement; consolidated application programs
CODE OF FEDERAL REGULATIONS, TITLE 2
180.220 Amount of contract subject to suspension and debarment rules
200.0-200.521 Federal uniform grant guidance, **especially:**
200.1-200.99 Definitions
200.100-200.113 General provisions
200.317-200.326 Procurement standards
200.327-200.329 Monitoring and reporting
200.333-200.337 Record retention
200.400-200.475 Cost principles
200.500-200.521 Audit requirements
CODE OF FEDERAL REGULATIONS, TITLE 34
76.730-76.731 Records related to federal grant programs
CODE OF FEDERAL REGULATIONS, TITLE 48
2.101 Federal acquisition regulation; definitions

Policy FRESNO UNIFIED SCHOOL DISTRICT
Adopted: May 30, 2018 Fresno, California
Revised: Winter 2023

Policy Section: 3000 Business and Noninstructional Operations

Fresno Unified Board Policy (BP) ~~3250~~ 3400.3

Accounts Receivable Write Off Policy

Fresno Unified School District will aggressively pursue the collection of all debts owed to the district. The criteria for writing off any accounts receivable is the responsibility of the Chief Financial Officer or his/her designee.

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Policy FRESNO UNIFIED SCHOOL DISTRICT
adopted: March 24, 1994 Fresno, California
Revised: Winter __, 2023 Fresno, California

Policy Section: 3000 Business and Noninstructional Operations

Fresno Unified Board Policy (BP) 3320

Claims And Actions Against the District

The **Governing Board** desires to conduct district operations in a manner that minimizes risk, protects district resources, and promotes the health and safety of students, staff, and the public. Any and all claims for money or damages against the district ~~must~~ shall be presented to and acted upon in accordance with the Government Claims Act or other applicable state or district procedures, as well as the district's ~~joint powers authority (JPA) agreement or other insurance coverage. Governing Board policy and administrative regulation. Compliance with district procedures is a prerequisite to any court action, unless the claim is governed by statutes or regulations which expressly free the claimant from the obligation to comply with this policy and the claims procedures set forth in the Government Code.~~

Any claim for money or damages not governed by the Government Claims Act (Government Code 810-996.6) or specifically excepted by Government Code 905 shall be presented and acted upon in accordance with district-established procedures consistent with the manner and time limitations specified in the accompanying administrative regulation, unless a procedure for processing such claims is otherwise provided by state or federal law or regulation. (Government Code 935)

Upon notice to the district of a claim, the Superintendent or designee shall take all necessary steps to protect the district's rights under any applicable contractual agreements, including the right to indemnification from its insurance or other coverage provider.

In accordance with **Government Code 935.4**, ~~the~~ the Board delegates to the Superintendent the authority ~~to take action on claims to allow, compromise, or settle claims~~ of ~~under~~ \$50,000 ~~or less pursuant to any conditions of coverage in the district's coverage. (Government Code 935.4)~~

Roster of Public Agencies

Within 10 days of any change in the name of the district, the mailing address of the Board, or the names and addresses of the Board president, the Board clerk or secretary, or other Board members, the Superintendent or designee shall file the updated information with the Secretary of State and the County Clerk. (Government Code 53051) ~~This policy is intended to apply retroactively to any existing causes of action and/or claims for money and/or damages.~~

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

35200 Liability for debts and contracts

35202 Claims against districts; applicability of Government Code

CODE OF CIVIL PROCEDURE

340.1 Damages suffered as result of childhood sexual abuse

GOVERNMENT CODE 800 Cost in Civil actions

810-996.6 ~~Claims and actions against public entities~~ **Government Claims Act**

53051 Information filed with secretary of state and county clerk

6500-6536 Joint powers agreements

PENAL CODE

72 Fraudulent claims **COURT DECISIONS**

~~CSEA v. Azusa Unified School District, (1984) 152 Cal.App.3d 580~~

Policy FRESNO UNIFIED SCHOOL DISTRICT

adopted: June 23, 1994 Fresno, California

reviewed: December 15, 2003

revised: Winter __, 2023

Policy Section: 3000 Business and Noninstructional Operations

Fresno Unified Board Policy (BP) 3530

Risk Management/Insurance Management

The Governing Board desires to promote the safety of students, staff, and the public while protecting district resources. The Superintendent or designee shall establish a risk management program that uses effective safety and loss control practices.

The Governing Board District shall strive to keep its liability at a minimum maintain an adequate and its insurance premiums as low as possible while maintaining adequate program to protection the District against loss which may occur due to normal and usual hazards which a public school system facesing and against specific and unusual hazards which may occur in the various operations of the District.

~~The District shall purchase or self insure all needed liability insurance to the extent permitted or otherwise not restricted by law.~~ To determine the most economical means of insuring the District consistent with required services, the Superintendent or designee shall annually review the District's options for obtaining coverage, including qualified insurance agents, a joint powers agency, self-insurance, or a combination of these means. Decisions regarding the means of insuring the District shall be based on a careful analysis of past claims records indicating the frequency and magnitude of losses and a prediction of future losses.

To minimize the district's exposure to liability, the Board shall adopt clear policies related to discrimination, harassment, safety procedures, and the timely handling of claims. The Superintendent or designee shall enforce these policies and related procedures fairly and consistently. The Superintendent or designee shall provide safety-related training and protective equipment to staff as appropriate for their position.

The District shall require appropriate evidence of insurance from entities using District facilities, including booster clubs and Parent Teacher Organizations.

The Superintendent or designee shall periodically report to the Board on the district's risk management activities, including, but not limited to, the district's property and liability risks and exposures and the effectiveness of the district's risk management and loss control practices.

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

17029.5 Contract funding; board liability

17565-17592 Board duties re property maintenance and control

32350 Liability on equipment loaned to District

35162 Power to sue, be sued, hold and convey property

35200-35214 Liabilities

35208 Liability insurance

35211 Driver training civil liability insurance

35213 Reimbursement for loss, destruction, or damage of personal property

35214 Liability self-insurance

35331 Medical or hospital service for students on field trip

~~39601 Furnishing, repairing, insuring, and renting of school property~~

39837 Transportation of pupils to places of summer employment

41021 Requirement for employees' indemnity bonds

44873 Qualifications for physician (liability coverage)

~~49472 Medical and hospital services for pupils~~

49470-49474 District medical services and insurance

GOVERNMENT CODE

820.9 Board members not vicariously liable for injuries caused by District

831.7 Hazardous recreational activities

989-991.2 Local public entity insurance

CROSS REFERENCES:

0410 Nondiscrimination in District Programs and Activities

0450 Comprehensive Safety Plan

3320 Claims and Actions Against the District

4030 Nondiscrimination in Employment

4119.11/4219.11/4319.11 Sexual Harassment

4157/4257/4357 Employee Safety

4157.1/4257.1/4357.1 Work-Related Injuries

5142 Safety

5145.3 Nondiscrimination/Harassment

5145.7 Sexual Harassment

9260 Legal Protection

Policy FRESNO UNIFIED SCHOOL DISTRICT

Adopted: June 23, 1994, Fresno, California

Revised: October 27, 1994

Revised: Winter __, 2023

Policy Section: 3000 Business and Noninstructional Operations

Fresno Unified Board Policy (BP) 4113.5

Telework

Purpose

The Governing Board recognizes that teleworking at home or at another alternative work location may be necessary at times when widespread illness, natural disaster, or other emergency condition makes the school or worksite unsafe or otherwise interrupts the district's ability to effectively conduct operations at the school or worksite. Additionally, Fresno Unified School District is committed to increasing employee productivity and improving talent recruitment and retention by providing employees with work alternatives that enable employees to meet their work and family needs. Fresno Unified School District desires to maintain work facilities that are contemporary and comparable to work settings in the private sector but are also compatible with the K-12 educational environment and the provision of services to schools and employees.

Teleworking is a work alternative that Fresno Unified School District offers to eligible employees in eligible jobs when it is beneficial to both Fresno Unified School District and its employees. Teleworking does not change the terms and conditions of employment with Fresno Unified School District, nor should it interfere with operational business needs or the delivery of district educational programs. Telework is a privilege, not a benefit or right, and may be terminated by the employee or the Superintendent or Designee at any time.

This policy establishes and outlines the rules for alternative work locations for employees to perform their usual job duties away from their regularly assigned or usual and customary work location. The alternative work arrangement is intended to help Fresno Unified School District recruit and retain excellent employees; to provide more flexible work arrangements for eligible employees; and to assist in the community effort to reduce outdoor air pollution and traffic congestion attributable to automobile travel.

The Superintendent or Designee may modify the requirements of this procedure to accommodate the needs of the district during a public health emergency or other extended closure of district offices.

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4113 - Assignment)

(cf. 4157/4257/4357 - Safety/Injury and Illness Prevention Program)

(cf. 6157 - Distance Learning)

Definitions

Ad-hoc Assignment – a temporary teleworking agreement for the purposes of allowing an employee who does not have an eligible job to work at an alternate location. Ad hoc assignments of more than two (2) days will require the approval of the division Chief and the Chief of Human Resources.

Alternative Work Location – a work location other than the employee's regularly assigned or usual and customary work location. Typically, a location or space that is not owned or operated by Fresno Unified School District.

Central Work Location – an employee's regularly assigned or usual and customary work location where the employee would be required to work if they were not teleworking.

Eligible Employee – a district employee in a job classification identified as suitable for telecommuting, who have successfully completed their initial probationary period, and whose most recent performance evaluation is at minimum meeting standards or equivalent.

Eligible Job – A job in which the employee is not providing direct service to schools or employees, identified and approved by the Superintendent or Designee.

Telework/Teleworking – the performance of the assigned essential functions of an employee’s job at an alternative work location via electronic means in accordance with the employee’s usual expected standards of performance and other approved or agreed-upon terms.

Teleworking Agreement – a written agreement that details the terms and conditions to permit an employee to engage in teleworking.

Teleworker – A person who, at least one day per week, is permitted to work from an Alternative work location. The employee will perform all their assigned essential job duties at an alternative work location. The employee must have a suitable designated workspace at the alternative work location and access to the technical equipment necessary for the completion of all assigned tasks.

Telework Plan – a specific set of defined work expectations to be met each time the employee works from an Alternative work location. The Work Plan must describe the quantity and quality of completed work. The Work Plan, as applicable to the job title and the employee, may be task-specific or may be goals-based, connecting general areas of work with expectations for the employee’s overall performance.

Eligibility

The opportunity to telework shall be entirely at the district's discretion, and no grievance or appeal right may arise from district denial of any employee request for telework. Employees approved for telework shall comply with all district policies, administrative regulations, work schedules, and job assignments. Approval of telework shall not change the compensation, benefits, or other terms and conditions of employment of an employee.

Participation of employees in the telework program will vary and are dependent upon the operational business needs of the area and the functions and responsibilities of employees. Initial determination of an employee’s eligibility to telework is at the discretion of the immediate Supervisor; however, the ultimate decision to allow an eligible employee or a group of employees within Fresno Unified School District to telework is at the discretion of the Superintendent or Designee. In determining whether an employee is eligible to telework, the Superintendent or Designee must consider:

- The employee has appropriate internet access at their Alternative Work Location suitable to perform required work;
- The employee has a working phone where they can be reached during normal business hours;
- Service delivery to internal and external customers will be maintained;
- There will be adequate coverage during normal business hours;
- The employee has satisfactorily performed their job responsibilities prior to their telework request as evidenced through current observations and their most recent performance evaluation;
- The employee demonstrates the ability to work independently;
- The position has clearly defined deliverables and measurable tasks and productivity may be effectively quantified with minimal supervisor observation;

- Confidentiality will not be compromised, and the arrangement does not require the physical removal of confidential files from the workplace; and
- Increased employee engagement will be supported through improved work-life balance.

(cf. 4141/4241 - Agreement)

(cf. 4151 - Employee Compensation)

(cf. 4351 - Salary Schedules)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

Delegation of Responsibility

The Board directs the Superintendent or designee to develop procedures that outline circumstances under which employees may telework and the expectations for such employees while teleworking.

A full-time, part-time, or short-term telework arrangement may be granted by the Superintendent or Designee to an individual employee, upon request, if possible, provided that the position is suitable for telework, the employee has consistently demonstrated the ability to work independently and meet performance expectations, and the work arrangement does not hinder district operations.

Guidelines

Employees may be required to sign a Teleworking Agreement or acknowledge teleworking provisions in an applicable collective bargaining agreement, prior to working in an alternative work location, which may be waived under emergency conditions at the Board's discretion or as specified in this policy.

Teleworking is a management option and not an employee right and all decisions shall be entirely at the district's discretion, and no grievance or appeal right may arise from district denial of any employee request for telework. If the duties and responsibilities of the eligible employee are suitable, management may allow an employee to telework on a schedule to be determined jointly between the supervisor and the employee. An employee's participation in teleworking is voluntary.

Teleworkers shall comply with all district policies, administrative regulations, work schedules, standards of conduct and job assignments as are expected at their regularly assigned place of work. Approval of telework shall not change the compensation, benefits, performance expectations or other terms and conditions of employment of an employee.

Teleworkers are expected to conduct their work in a location that has a dedicated workspace that is safe and free of obstructions, hazards, and distractions or undue risk that confidential or private information will be discovered, or that district equipment will be lost, stolen or damaged. Teleworkers shall report to their supervisor any serious injury or illness occurring in the alternative work location or in connection with their employment as soon as practically possible in accordance with Board policy.

Teleworkers shall use caution in accessing the internet from public locations and in accessing information from networks outside of the district to safeguard confidential information. Teleworkers shall be responsible for maintaining and protecting district equipment and shall adhere to the district's Acceptable Use Agreement. The teleworker's personally owned equipment may only be used for district business when approved by the Superintendent or Designee or when needed on an emergency basis. Employees participating in teleworking must cover all their expenses associated with teleworking.

Unless otherwise approved in advance by the Superintendent or Designee, teleworkers shall do so within regular work hours established for the position. Teleworkers are entitled and expected to take appropriate, uninterrupted meal and rest breaks, and shall keep accurate records of the hours they work.

Teleworkers shall notify their supervisor when unable to perform work assignments due to illness, equipment failure, or other unforeseen circumstances.

In the case of permanent teleworking arrangements, management may set up a shared workspace arrangement at the central work location where the teleworker shares a workspace with another teleworking employee. No expenses will be paid for traveling to and from the employee's central work location. Employees participating in teleworking must cover all their expenses associated with teleworking and for travel to and from the employee's central work location even if they are required to come in on a day that they are scheduled at the alternative work location.

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

(cf. 4161.1/4261.1/4361.1 - Personal Illness and Injury Leave)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

General Conditions

Employees whose physical presence at their central work location is essential to the performance of their duties may not be permitted to telework.

An employee may not telework as a replacement for leave.

Attendance at the employee's central work location for onsite meetings, conferences, training sessions, and other school business activities may be required on scheduled telework days. Teleworkers shall be available during work hours to the employee's supervisor and other staff, students, parents/guardians, and members of the public, as appropriate, via email, phone, or other means. Lack of responsiveness on the part of the employee in a timely manner or failure to appear as required may result in discipline and/or termination of telework responsibilities.

Nonexempt employees shall not be permitted to work overtime or during non-working hours while teleworking without prior written authorization from the employee's immediate supervisor, in accordance with law and Board policy.

Work done at an alternative work location is considered official public business. District records and communications shall be retained and safeguarded against damage or loss and shall be kept confidential or made accessible to the public in accordance with law.

Teleworkers shall be subject to and shall comply with the same Board policies, administrative regulations, and standards of conduct as are expected under normal working conditions.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

(cf. 4119.21 - Professional Standards)

(cf. 5125 - Student Records)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 4115/4215/4315) - Evaluation Supervision)

Roles and Responsibilities

Employee Responsibilities

Employees eligible to telework shall:

1. Initiate the telework approval process;
2. Contact IT Department to ensure that telework equipment is in compliance standards;
3. Maintain safe working conditions at their alternative work location as the employee would at their regularly assigned or usual and customary work location;

4. Report any work interruption while at the alternative work location. In the event that the interruption requires the employee to work at their regularly assigned or usual and customary work location instead of teleworking, the employee must immediately notify their Supervisor/Manager; and
5. Report any job-related injury at their alternative work location to their direct supervisor within 48 hours and follow established procedures.

Supervisor/Manager Responsibilities

Supervisors/Managers of eligible teleworkers shall:

1. Review and submit the eligible employee's Telework Agreement to Human Resources Division. If the request to telework is not approved, the Supervisor/Manager must still forward the request to the Human Resources Division with a written reason why they are denying the request and any evidentiary support;
2. Discuss any changes and issues regarding the Telework Agreement or schedule with the employee; and
3. Hold regularly scheduled conferences with the telework employee to discuss assignments during the telework period and any work-related issues while at the alternative work location.

Human Resources Division Responsibilities

Human Resources Division shall:

1. Review all Telework Agreements for consistency with policy and place signed form in the employee's official personnel file;
2. Maintain a record of all Telework Agreements within Fresno Unified School District; and
3. Notify all district employees of their eligibility to telework.

Violation of this Policy may result in disciplinary action, up to and including termination of employment. All employees are required to promptly report violations of this policy to the Human Resources Division.

The Human Resources Division reserves the right to revise or eliminate this Policy at any time. The Fresno Unified Board of Education reserves the right to approve proposed policy revisions or eliminations as determined by the Human Resources Division.

Eligibility Requirements

1. Fresno Unified School District Chiefs will identify eligible jobs within their division(s) and submit those to the Chief of Human Resources for approval prior to July 1 each year.
2. To be eligible to apply for teleworking, an employee must hold a position that is eligible for teleworking and should have satisfactorily completed their probationary period. The probationary period requirement can be waived at the discretion of the division Chief.
3. Division leaders will identify skills and characteristics necessary for a teleworker, taking into account but not limited to the following:
 - a. The employee's history of work performance
 - b. The employee's demonstrated ability to work effectively and independently in accomplishing work assignments
 - c. The nature of the work and the work products required
 - d. Sufficient portable work for the amount of telework proposed
 - e. Comfort with and willingness to fully utilize the technologies necessary for successful telework and continued interaction with co-workers

- f. Good communication with managers, co-workers, and customers that will enable a relatively seamless transition from onsite to offsite
- g. Telework office space that is conducive to getting the work done
- h. Ability to be flexible about the telework arrangement to respond to the needs of the manager, the workgroup, and the work
- i. Organized work practices and strong planning skills
- j. Effective communication skills.

Application Process

1. An eligible employee wishing to routinely telework in an eligible job shall submit a written application/agreement to their immediate supervisor on the form provided. The supervisor and department head will submit all requests to the division Chief or Designee for recommendation. The division Chief will forward all recommended application/agreement forms to the Chief of Human Resources for final approval.
2. All signatures and approvals must be obtained prior to the beginning of telework. Agreements must be renewed by June 30 of each year. All decisions made regarding an employee's application for telework are final and may not be appealed.
3. Requests for ad-hoc telework assignments will be considered on a case-by-case basis and may require additional documentation (i.e., medical note or other documentation).
4. Ad-hoc assignments shall not be used in such a way that employees are routinely working in an alternate location.

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Legal Reference:

GOVERNMENT CODE

6250-6270 California Public Records Act

12900-12996 Fair Employment and Housing Act

LABOR CODE

226.7 Mandated meal, rest, or recovery periods

6400 Safe and healthful employment and place of employment

6401 Unsafe workplace

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

Policy FRESNO UNIFIED SCHOOL DISTRICT

adopted: _____ Fresno, California

Fresno Unified Board Policy (BP) 4156.3, 4256.3, 4356.3 Employee Property Reimbursement

The Governing Board ~~shall not be responsible for the reimbursement of any~~ authorizes the Superintendent or designee to pay the cost of replacing or repairing employee personal property, ~~which may be stolen, destroyed or maliciously~~ except cash, which has been stolen or intentionally destroyed or damaged while being used ~~in district schools~~ for work-related purposes. The maximum amount that can be paid without Board approval is \$500.

No reimbursement shall be made for accidental damage or for any loss due to lack of personal supervision or failure to keep property in a secured area.

~~The maximum payment shall be the amount specified by the district's insurance carrier for such loss or the amount specified in the applicable collective bargaining agreement, whichever is less.~~

Reimbursement for personal items used for work-related purposes shall be made only if: (Education Code 35213)

- 1. Use of the personal property was approved by the principal, site supervisor or designee before the property was brought to school or district premises**
- 2. At that time, the employee and district representative agreed on the value of the property**

Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

35213 Reimbursement for loss or ~~destruction~~ damage of personal property

48904 Liability of parent

CIVIL CODE:

1714.1 Liability of parent or guardian for act of willful misconduct by a minor

CROSS REFERENCES:

1313 Civility

3512 Equipment

3530 Insurance Management

4258 Employee Security

4358 Employee Security

5131.5 Vandalism

Policy FRESNO UNIFIED SCHOOL DISTRICT

Adopted: August 24, 1995 Fresno, California

Reviewed: June 1, 2001

Revised: Winter _____ 2023

Policy Section: 4000 Personnel

Fresno Unified Board Policy (BP) 6020

Parent Involvement

The Governing Board recognizes that parent/guardians and family members are their children's first and most influential teachers and that sustained parent/guardian and family involvement in the education of their children contributes greatly to student achievement and a positive school environment. ~~Parents/guardians and family members can directly affect academic success by reinforcing their children's motivation and commitment to education. Although parents/guardians and family members are diverse in culture, language, and needs, they share the school's commitment to the educational success of their children.~~ The Superintendent or designee shall work with staff and parents/guardians and family members to jointly develop and agree upon policy and strategies to meaningfully involve opportunities for parents/guardians and family members to be involved in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to that support student achievement learning at home and in the school community by:

- ~~(a) Providing parents/guardians and family members with techniques and strategies that they may utilize to improve their children's academic success~~
- ~~(b) Build effective communication between home and the school, so parents/guardians and family members are encouraged to support their children's learning~~
- ~~(c) Encourage and support effective communication between parents/guardians, family members and school personnel~~

(cf. 0420 – School Plans/Site Councils)

(cf. 0420.1 – School-Based Program Coordination)

(cf. 0520.2 – Title I Program Improvement Schools)

(cf. 1220 – Citizen Advisory Committees)

(cf. 1230 – School Connected Organizations)

(cf. 1240 – Volunteer Assistance)

(cf. 1250 – Visitors/Outsiders)

Parents/guardians shall be notified of their parental rights to be informed about and to participate and opportunities to be involved in their children's education and opportunities available to them to do so.

(cf. 5020 – Parents Rights and Responsibilities)

(cf. 5145.6 – Parental Notifications)

The district's Local Control and Accountability Plan shall include goals and strategies for parent/guardian and family member involvement engagement, including district efforts to seek parent/guardian and family member input in district and school site decision making and to promote parent/guardian and family member participation in programs for English learners, foster youth, students eligible for free and reduced-priced meals, and students with disabilities. (Education Code 42238.02, 52060)

(cf. 0460 – Local Control and Accountability Plan)

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent/guardian and family involvement strategies implemented to increase parent/guardian and family involvement engagement. This includes, but not limited to input from parents/guardians, family members, and school staff on the adequacy of involvement opportunities and on barriers that may inhibit participation.

(cf. 0500 – Accountability)

Title I Schools **Programs**

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318) ensure that each school receiving Title I funds develop a school level parent/guardian and family involvement strategy in accordance with 20 USC 6318. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. Furthermore, it shall identify the district's goals for the parent/guardian and family involvement program for all schools and involve parent/guardians and family members in the development of the school site parent/guardian and family involvement plan.

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities and shall distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631. The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities. (20 USC 6318)

(cf. 3100 - Budget)

The Superintendent or designee also shall ensure:

- (a) Parents/guardians and family members are involved in the joint development of all district plans as required by State or Federal regulations and guidance, and in the associated process of reviews of schools and the district for academic improvement;
- (b) coordination, technical assistance, and other support to assist schools in planning and implementing effective parent/guardian and family involvement activities to improve student academic achievement and school performance;
- (c) coordination and integration of Title I, Part A parent/guardian and family involvement strategies with the parent/guardian and family involvement strategies of other programs district wide;
- (d) an annual evaluation of the content and effectiveness of the parent/guardian and family involvement policy in improving the academic quality of the schools served. Parents/guardians and family members will be an integral part of this annual evaluation process, which will include the identification of barriers to greater participation by parents/guardians and family members in Title I activities. Evaluation findings will be used to design and implement more effective parent/guardian and family involvement strategies, including, if needed, revisions to the Title I Parent Involvement Policies.

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities. The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities and shall ensure that priority is given to schools in high poverty areas in accordance with law. (20 USC 6318, 6631)

Expenditures of such funds shall be consistent with the activities specified in the district's policy/regulation and shall include at least one of the following: (20 USC 6318)

- a. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members.
- b. Support for programs that reach parents/guardians and family members at home, in the community, and at school.
- c. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members.
- d. Collaboration, or the provision of subgrants to schools to enable collaboration, with community-based or other organizations or employers with a record of success in improving and increasing parent/guardian and family engagement.
- e. Engaging in a Any other activities and strategies that the district determines are appropriate and consistent with this regulation policy.

If the district also receives funds under federal Title IV, Part E, to coordinate and enhance family engagement programs, the Superintendent or designee shall inform parents/guardians and organizations of the existence of Title IV. (20 USC 6318)

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. (20 USC 6318)

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

Non-Title I Schools

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. (Education Code 11504)

color, ethnicity, national origin, immigration status, ancestry, age (40 and above), religious creed, religion, political belief or affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, childbirth, breastfeeding/lactation status, medical condition, military and veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment.

Legal Reference:

EDUCATION CODE

11500-11506 Programs to Encourage Parent ~~and~~ Involvement

48985 Notices in languages other than English

51101 Parents ~~and~~ Rights Act of 2002 and responsibilities

52060-52077 Local control and accountability plan 64001 School plan for student achievement; consolidated application programs

CALIFORNIA CODE OF REGULATIONS

18275 Child care and development programs; parent involvement and education

LABOR CODE

230.8 Time off to visit child's school

UNITED STATES CODE, TITLE 20 FEDERAL CODE

3100 Budget

6171 Title I Programs

6311 Parental notice of teacher qualifications and student achievement State plan

6312 Local education agency plan

6314 School-wide programs

6316 School improvement

6318 Parent involvement and family engagement

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 Definitions, auxiliary aids and services

35.160 Effective Communications for individuals with disabilities

Management Resources:

CSBA PUBLICATIONS

Parent Involvement: Development of Effective and Legally Compliant Policies, Governance and Policy Services Briefs, August 2006

STATE BOARD OF EDUCATION POLICIES

89-01 Parent Involvement in the Education of their Children, rev. 1994

U.S. DEPARTMENT OF EDUCATION NON-REGULATORY GUIDANCE Parental Involvement: Title I, Part A, April 23, 2004

Policy FRESNO UNIFIED SCHOOL DISTRICT

adopted: March 25, 1993 Fresno, California

revised: December 14, 2011

revised: June 4, 2014

revised: October 16, 2019

revised: May 20, 2020

revised: January 20, 2021

Revised: Winter __, 2023

Policy Section: 6000 Instruction

**Fresno Unified Exhibit (E) 9270
Conflict Of Interest – Statement of Economic Form 700**

RESOLUTION ADOPTING A
CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Fresno Unified School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Fresno Unified School District has recently reviewed its positions, and the duties of each position, and has determined that changes to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Fresno Unified School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS _____ day of _____, _____ at a meeting, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

Attest:

Secretary/President

Conflict of Interest Code of the Fresno Unified School District

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the Fresno Unified School District ("District").

The Form 700s for designated positions, other than the District's Governing Board Members and Superintendent, shall be filed with the District. The Governing Board Members and Superintendent are to file their original Form 700s directly with the Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing system. If the Form 700s are not filed electronically, the paper Form 700 and waiver shall be filed with the District and, upon receipt of these paper Form 700s with waivers, the District shall make and retain a copy and forward the original to the Clerk of the Board of Supervisors.

The District shall retain a copy of all electronically filed Form 700s, a copy of all paper Form 700s with waivers and the original Form 700s of designated positions and shall make the Form 700s available for public review, inspection, and reproduction. (Gov. Code section 81008.)

The provisions of all Conflict of Interest Codes and amendments thereto previously adopted by the Agency are hereby superseded.

APPENDIX A

Public Officials Who Manage Public Investments

It has been determined that positions listed below manage public investments *and will file a statement of economic interests pursuant to Government Code Section 87200*. These positions are listed for informational purposes only:

Governing Board Members
Superintendent of Schools

An individual holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

Designated Positions

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Deputy Superintendent	1
Administrator	1
Associate Superintendent	1
Assistant Superintendent	1
Business Operations Manager	1
Chief Academic Officer	1
Chief Equity and Access Officer	1
Chief Executive	1
Chief Engagement and External Partnership Officer	1
Chief Financial Officer	1
Chief Fiscal Officer	1
Chief Human Resources/Labor Relations Officer	1
Chief Information Officer	1
Chief Operational Services Officer	1
Chief Operations and Classified Labor Officer	1
Chief of Staff (General)	1
Chief Technology Officer	1
Consultants / New Positions	1
Deputy Executive	1
Director (General)	1
Director Benefits and Risk Management	1
Director Fiscal Services	1
Director Human Resources	1
Executive Director	1
Executive Officer	1
Instructional Superintendent School Curriculum and School Leadership	1

Prevention and Intervention Executive	1
Purchasing Manager	1
Senior Executive	1
Buyer I, II, III, IV	2, 3
Members of Audit Committee	2, 3
Members of Citizen's Bond Oversight Committee	2, 3
Directors on Joint Health Management Board (JHMB)	2, 3
Purchasing Technician	2, 3
Administrative Analyst	4
Advisor, Guidance Learning, Behavior Support	4
Analyst I, II	4
Athletic Trainer	4
Business Operations Manager	4
Coordinator, I, II	4
Counselor, Head/School	4
Design Lead	4
Director	4
Director Career Readiness	4
Director Food Services	4
Director Health Services	4
Director Instructional Media Services	4
Director Instructional Support	4
Director Leadership Development	4
Director Prevention and Intervention	4
Director School Choice	4
Director School Operations	4
Director SELPA	4
Director Transportation	4
Supervisor, District, I, II	4
Executive Assistant to Superintendent	4
Executive Chef	4
Manager I, II, III	4
Nutritionists	4
Occupational Therapist	4
Ombudsman	4
Physical Therapist	4
Principal I, II, III, IV, V, Special Assignment	4
School Psychologists	4
Social Worker, Clinical, School	4
Specialists, Behavioral Intervention	4
Vice Principal I, II, III, Special Assignment	4

Consultants / New Positions are included in the list of designated positions and shall disclose pursuant to the disclosure requirements in this code subject to the following limitation:

The Superintendent or designee may determine in writing that a particular consultant or new position, although a “designated position”, is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements in this section. Such written determination shall include a description of the consultant’s or new position’s duties and, based upon that description, a statement of extent of disclosure requirements. The Superintendent’s or designee’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Sec. 81008.)

APPENDIX B

DISCLOSURE CATEGORIES

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

Disclosure Category 1:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency and investments and business positions in business entities, and income, including gifts, loans, and travel payments, from all sources.

Disclosure Category 2:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency.

Disclosure Category 3:

Investments and business positions in business entities, and income, including gifts, loans, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the agency.

Disclosure Category 4

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the designated position's division or department.

Disclosure Category 5

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that filed a claim against the agency during the previous two years, or have a claim pending.

Disclosure Category 6

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources of the type to request an entitlement to use agency property or facilities, including, but not limited to:

- a license
- utility permit
- station vendor permit

Exhibit FRESNO UNIFIED SCHOOL DISTRICT
approved: February 12, 2014 Fresno, California
revised: December 14, 2016
revised: March 22, 2017
revised: September 19, 2018
revised: September 16, 2020
revised: August 24, 2022
revised: Winter __, 2023

Policy Section: 9000 Bylaws

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 06, 2023,

AGENDA ITEM C-46

AGENDA SECTION: C

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Receive

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Receive Information of Appointment of Board Member Voting Representative and Alternate Voting Representative to the Fresno County Committee on School District Organization Elections

ITEM DESCRIPTION: California Education Code Section 35023 states, the governing board of each school district of every kind or class shall annually at its annual organizational meeting select one of its members as its voting representative who will represent the district in the next election of Fresno County Committee on School District Organization (FCCSDO) members. Additionally, pursuant to FCCSDO policy, the Board may also select a second governing Board member to serve as the district's alternate representative should the selected representative be unable to perform the task of voting. The selection of the voting representative must be done by nomination and vote of the Board during the annual organizational meeting.

The role of a voting representative is to attend the Fresno County School Trustees' Association dinner meeting in October and vote, on behalf of the district, for persons seeking election to the Fresno County Committee on School District Organization. The failure of your designated voting representative or the designated alternate to attend the meeting will prevent the district from participating in the election.

FINANCIAL SUMMARY: There is no fiscal impact to the district at this time.

PREPARED BY: Ambra O'Connor

DIVISION: Department Name
PHONE NUMBER: (559) 457-3838

CABINET APPROVAL: Ambra O'Connor,
Chief of Staff

SUPERINTENDENT APPROVAL:
Robert G. Nelson, Ed.D.





Fresno County Superintendent of Schools

Dr. Michele Cantwell-Copher, Superintendent

MEMORANDUM

Via Email

To: School District and Community College District Governing Boards
c/o Superintendents and Chancellors

From: Benjamin C. Rosenbaum
Legal Counsel

Date: November 9, 2023

Re: Appointment of Board Member Voting Representative for Fresno
County Committee on School District Organization Elections

This memorandum is sent on behalf of the Fresno County Superintendent of Schools and serves as a courtesy reminder regarding your governing board's duty to appoint one of its members to be a voting representative who will vote on behalf of the district in the next Fresno County Committee on School District Organization ("FCCSDO") election in the Fall of 2024.

Based upon Education Code, sections 35023 and 72403, **at your annual organizational meeting this December** your district's governing board must select a board member to be your district's voting representative who will represent the district in the next election of FCCSDO members. Additionally, pursuant to FCCSDO policy, your board may also select a second governing board member to serve as your district's alternate representative should your selected representative be unable to perform the task of voting. Enclosed, please find voting representative certificates for your use. **The selection of your voting representative(s) must be done by a nomination and vote of your board as an action item during your annual organizational meeting.** The role of your voting representative will be to vote on behalf of your district in next year's election for persons seeking election to the FCCSDO. The failure of your designated voting representative or the designated alternate to vote next October will prevent the district from participating in the election. Immediately following your annual organizational meeting, please complete and return both of the attached voting certificates to:

Fresno County Superintendent of Schools
Attn: Angelica Perea-Gutierrez
1111 Van Ness Avenue
Fresno, CA 93721

If you have any questions, please contact FCCSDO staff at (559) 265-3003.

Enclosure: Voting Representative Certificates

00152018.DOCX

2023
VOTING REPRESENTATIVE CERTIFICATE

Representative _____

District Name _____

(The above board member will vote on Fresno County Committee on School District Organization candidates at the next election that will be held in the Fall of 2024 - Ed. Code §§ 35023, 72403)

Signature _____
(Board Clerk/Secretary)

2023
ALTERNATE VOTING REPRESENTATIVE CERTIFICATE

Alternate
Representative _____

District Name _____

(Should the District's Voting Representative not be available, the board member named above will vote on Fresno County Committee on School District Organization candidates at the next election that will be held in the Fall of 2024 - Ed. Code §§ 35023, 72403)

Signature _____
(Board Clerk/Secretary)