

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

Signed:  Date: 3/9/23  
District Superintendent or Designee

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

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

Meeting Date: March 09, 2023 Signed:   
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

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

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

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Contact person for additional information on the interim report:

Name: Erin Garcia Telephone: 760-752-1210  
Title: Assistant Superintendent, Business Svcs. E-mail: Erin.Garcia@smusd.org

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

**Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2022-23**

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	209,343,033.00	219,500,105.00	134,789,970.64	219,500,105.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	413,495.34	413,495.26	413,495.34	0.00	0.0%
3) Other State Revenue		8300-8599	4,337,167.00	4,416,806.30	2,175,160.69	4,416,806.30	0.00	0.0%
4) Other Local Revenue		8600-8799	1,111,776.09	3,875,296.15	2,669,041.67	3,875,296.15	0.00	0.0%
5) TOTAL, REVENUES			214,791,976.09	228,205,702.79	140,047,668.26	228,205,702.79		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	84,924,712.13	91,402,052.00	50,507,837.13	91,402,052.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,661,924.38	26,014,438.88	13,988,622.23	26,014,438.88	0.00	0.0%
3) Employee Benefits		3000-3999	50,392,651.02	53,448,709.82	29,498,732.57	53,448,709.82	0.00	0.0%
4) Books and Supplies		4000-4999	1,204,291.48	3,349,717.25	1,068,630.72	3,349,717.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,972,227.14	13,417,704.77	7,376,984.97	13,417,704.77	0.00	0.0%
6) Capital Outlay		6000-6999	769,000.00	846,556.40	312,416.94	846,556.40	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	792,000.00	368,342.00	27,192.00	368,342.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(765,344.37)	(1,433,669.74)	0.00	(1,433,669.74)	0.00	0.0%
9) TOTAL, EXPENDITURES			171,951,461.78	187,413,851.38	102,780,416.56	187,413,851.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			42,840,514.31	40,791,851.41	37,267,251.70	40,791,851.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	700,000.00	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	(38,244,153.43)	(42,391,695.37)	0.00	(42,391,695.37)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,084,253.43)	(41,205,277.37)	(395,190.37)	(41,205,277.37)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			5,756,260.88	(413,425.96)	36,872,061.33	(413,425.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,430,645.38	30,430,645.38		30,430,645.38	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)			30,430,645.38	30,430,645.38		30,430,645.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,430,645.38	30,430,645.38		30,430,645.38		
2) Ending Balance, June 30 (E + F1e)			36,186,906.26	30,017,219.42		30,017,219.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	340,000.00	340,000.00		340,000.00		
Stores		9712	152,429.00	154,331.00		154,331.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,273,450.00	1,646,500.00		1,646,500.00		
School Site Carry over	0000	9760	946,500.00					
Technology	0000	9760	500,000.00					
Minimum Wage Increases	0000	9760	750,000.00					
Facilities Routine Maintenance	0000	9760	500,000.00					
Pension Increases	0000	9760	2,000,000.00					
Declining Enrollment Mitigation	0000	9760	1,576,950.00					
School Site Carry over	0000	9760		946,500.00				
Instructional Materials	1100	9760		700,000.00				
School Site Carry over	0000	9760				946,500.00		
Instructional Materials	1100	9760				700,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,150,592.00	8,999,086.00		8,999,086.00		
Unassigned/Unappropriated Amount		9790	21,270,435.26	18,877,302.42		18,877,302.42		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	107,117,808.00	95,402,767.00	68,962,854.00	95,402,767.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	38,498,736.00	53,816,333.00	27,454,942.00	53,816,333.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,501.00	266,234.00	132,167.12	266,234.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,952,289.00	50,202,501.00	27,109,412.02	50,202,501.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,251,857.00	1,597,515.00	1,582,877.05	1,597,515.00	0.00	0.0%
Prior Years' Taxes		8043	19,514.00	(63,408.00)	(68,862.79)	(63,408.00)	0.00	0.0%
Supplemental Taxes		8044	2,799,768.00	3,285,214.00	2,148,038.11	3,285,214.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(288,929.00)	(133,049.00)	0.00	(133,049.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,000,000.00	15,346,995.00	7,614,856.13	15,346,995.00	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			209,616,544.00	219,721,102.00	134,936,283.64	219,721,102.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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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	(273,511.00)	(220,997.00)	(146,313.00)	(220,997.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>209,343,033.00</b>	<b>219,500,105.00</b>	<b>134,789,970.64</b>	<b>219,500,105.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	413,495.34	413,495.26	413,495.34	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>413,495.34</b>	<b>413,495.26</b>	<b>413,495.34</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	837,167.00	837,167.00	836,809.00	837,167.00	0.00	0.0%

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Lottery - Unrestricted and Instructional Materials		8560	3,500,000.00	3,559,089.80	1,317,802.19	3,559,089.80	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	20,549.50	20,549.50	20,549.50	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,337,167.00</b>	<b>4,416,806.30</b>	<b>2,175,160.69</b>	<b>4,416,806.30</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	8,554.00	8,553.50	8,554.00	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	50,000.00	88,421.00	74,169.67	88,421.00	0.00	0.0%
Interest		8660	200,000.00	285,188.79	282,223.56	285,188.79	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%

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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	861,776.09	3,493,132.36	2,304,094.94	3,493,132.36	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,111,776.09</b>	<b>3,875,296.15</b>	<b>2,669,041.67</b>	<b>3,875,296.15</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>214,791,976.09</b>	<b>228,205,702.79</b>	<b>140,047,668.26</b>	<b>228,205,702.79</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	68,979,443.07	73,589,279.05	40,801,559.64	73,589,279.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,581,126.65	8,216,600.34	4,336,124.33	8,216,600.34	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,240,541.03	9,463,992.61	5,304,656.64	9,463,992.61	0.00	0.0%
Other Certificated Salaries		1900	123,601.38	132,180.00	65,496.52	132,180.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>84,924,712.13</b>	<b>91,402,052.00</b>	<b>50,507,837.13</b>	<b>91,402,052.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,103,871.85	2,768,475.96	1,437,986.95	2,768,475.96	0.00	0.0%
Classified Support Salaries		2200	10,942,826.34	11,528,766.07	6,389,787.66	11,528,766.07	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,549,323.21	1,710,417.50	936,929.98	1,710,417.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,122,007.53	8,898,128.43	4,702,845.74	8,898,128.43	0.00	0.0%
Other Classified Salaries		2900	943,895.45	1,108,650.92	521,071.90	1,108,650.92	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,661,924.38</b>	<b>26,014,438.88</b>	<b>13,988,622.23</b>	<b>26,014,438.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	16,150,345.27	17,345,218.29	9,442,574.79	17,345,218.29	0.00	0.0%
PERS		3201-3202	5,231,742.96	5,690,625.67	3,026,896.11	5,690,625.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,061,886.92	3,308,958.68	1,783,503.45	3,308,958.68	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,756,007.34	18,380,111.74	10,749,300.72	18,380,111.74	0.00	0.0%
Unemployment Insurance		3501-3502	542,275.25	586,924.64	326,940.67	586,924.64	0.00	0.0%
Workers' Compensation		3601-3602	2,246,900.28	2,438,153.30	1,336,673.03	2,438,153.30	0.00	0.0%
OPEB, Allocated		3701-3702	4,213,655.00	4,508,567.00	1,670,955.58	4,508,567.00	0.00	0.0%
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	1,189,838.00	1,190,150.50	1,161,888.22	1,190,150.50	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,392,651.02</b>	<b>53,448,709.82</b>	<b>29,498,732.57</b>	<b>53,448,709.82</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	(1,998.55)	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,350.00	6,690.94	4,249.42	6,690.94	0.00	0.0%
Materials and Supplies		4300	635,628.48	2,554,470.06	902,159.26	2,554,470.06	0.00	0.0%
Noncapitalized Equipment		4400	567,313.00	788,556.25	164,220.59	788,556.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,204,291.48</b>	<b>3,349,717.25</b>	<b>1,068,630.72</b>	<b>3,349,717.25</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	80,677.00	169,141.83	87,339.49	169,141.83	0.00	0.0%
Dues and Memberships		5300	52,685.00	60,808.28	48,616.90	60,808.28	0.00	0.0%
Insurance		5400-5450	2,041,063.00	2,086,063.00	1,944,972.59	2,086,063.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,470,700.00	6,703,488.90	3,380,318.00	6,703,488.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	418,802.00	532,273.82	287,028.71	532,273.82	0.00	0.0%
Transfers of Direct Costs		5710	(1,225,076.00)	(1,155,044.00)	(19,963.71)	(1,155,044.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(344,025.40)	(344,025.40)	(2,456.72)	(344,025.40)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,070,228.54	4,867,995.34	1,569,849.22	4,867,995.34	0.00	0.0%
Communications		5900	407,173.00	497,003.00	81,280.49	497,003.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,972,227.14</b>	<b>13,417,704.77</b>	<b>7,376,984.97</b>	<b>13,417,704.77</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	769,000.00	846,556.40	312,416.94	846,556.40	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>769,000.00</b>	<b>846,556.40</b>	<b>312,416.94</b>	<b>846,556.40</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	130,000.00	130,000.00	27,192.00	130,000.00	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%



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%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	662,000.00	238,342.00	0.00	238,342.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			792,000.00	368,342.00	27,192.00	368,342.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(532,978.11)	(1,185,161.62)	0.00	(1,185,161.62)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(232,366.26)	(248,508.12)	0.00	(248,508.12)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(765,344.37)	(1,433,669.74)	0.00	(1,433,669.74)	0.00	0.0%
TOTAL, EXPENDITURES			171,951,461.78	187,413,851.38	102,780,416.56	187,413,851.38	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	700,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	700,000.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(38,244,153.43)	(42,391,695.37)	0.00	(42,391,695.37)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(38,244,153.43)	(42,391,695.37)	0.00	(42,391,695.37)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,084,253.43)	(41,205,277.37)	(395,190.37)	(41,205,277.37)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,850,801.00	1,447,921.00	0.00	1,447,921.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,299,117.04	24,889,601.73	5,206,645.34	24,889,601.73	0.00	0.0%
3) Other State Revenue		8300-8599	23,047,700.00	55,872,447.41	22,105,223.93	55,872,447.41	0.00	0.0%
4) Other Local Revenue		8600-8799	17,890,796.55	18,658,629.02	9,856,629.52	18,658,629.02	0.00	0.0%
5) TOTAL, REVENUES			62,088,414.59	100,868,599.16	37,168,498.79	100,868,599.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,316,962.47	29,248,999.58	14,215,125.06	29,248,999.58	0.00	0.0%
2) Classified Salaries		2000-2999	14,375,109.74	16,398,428.51	7,489,848.35	16,398,428.51	0.00	0.0%
3) Employee Benefits		3000-3999	32,001,408.83	33,625,812.33	9,790,212.84	33,625,812.33	0.00	0.0%
4) Books and Supplies		4000-4999	6,906,111.59	10,993,289.39	1,072,460.14	10,993,289.39	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,212,230.20	19,408,210.26	6,104,313.79	19,408,210.26	0.00	0.0%
6) Capital Outlay		6000-6999	335,131.00	705,102.20	259,441.69	705,102.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,055,000.00	990,666.20	233,191.94	990,666.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	532,978.11	1,185,161.62	0.00	1,185,161.62	0.00	0.0%
9) TOTAL, EXPENDITURES			99,734,931.94	112,555,670.09	39,164,593.81	112,555,670.09		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,646,517.35)	(11,687,070.93)	(1,996,095.02)	(11,687,070.93)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	180,457.20	0.00	180,457.20	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	38,244,153.43	42,391,695.37	0.00	42,391,695.37	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,244,153.43	42,572,152.57	0.00	42,572,152.57		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			597,636.08	30,885,081.64	(1,996,095.02)	30,885,081.64		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,957,290.57	16,957,290.57		16,957,290.57	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)			16,957,290.57	16,957,290.57		16,957,290.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,957,290.57	16,957,290.57		16,957,290.57		
2) Ending Balance, June 30 (E + F1e)			17,554,926.65	47,842,372.21		47,842,372.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,556,270.31	47,842,373.13		47,842,373.13		
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	(1,343.66)	(.92)		(.92)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,850,801.00	1,447,921.00	0.00	1,447,921.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,850,801.00	1,447,921.00	0.00	1,447,921.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,780,426.00	5,049,147.84	571,607.25	5,049,147.84	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	1,203,692.00	1,194,875.02	18,137.00	1,194,875.02	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	372,827.00	421,536.90	0.00	421,536.90	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,187,756.00	2,749,362.30	347,453.00	2,749,362.30	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	367,498.00	534,414.96	93,978.00	534,414.96	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	74,972.00	37,486.00	74,972.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	285,152.00	598,980.25	340,797.98	598,980.25	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	163,495.00	466,469.65	204,451.67	466,469.65	0.00	0.0%
Career and Technical Education	3500-3599	8290	108,816.00	109,642.00	0.00	109,642.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,829,455.04	13,690,200.81	3,592,734.44	13,690,200.81	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,299,117.04</b>	<b>24,889,601.73</b>	<b>5,206,645.34</b>	<b>24,889,601.73</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,600,000.00	1,664,898.42	64,898.42	1,664,898.42	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	250,000.00	316,002.21	280,009.97	316,002.21	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,197,700.00	53,891,546.78	21,760,315.54	53,891,546.78	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>23,047,700.00</b>	<b>55,872,447.41</b>	<b>22,105,223.93</b>	<b>55,872,447.41</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,157,322.00	1,422,184.84	0.00	1,422,184.84	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,702,713.55	2,655,742.31	1,484,373.65	2,655,742.31	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	15,030,761.00	14,580,701.87	8,372,255.87	14,580,701.87	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,890,796.55</b>	<b>18,658,629.02</b>	<b>9,856,629.52</b>	<b>18,658,629.02</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>62,088,414.59</b>	<b>100,868,599.16</b>	<b>37,168,498.79</b>	<b>100,868,599.16</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	24,847,787.18	26,059,835.00	12,716,568.64	26,059,835.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	765,251.91	997,125.01	502,931.31	997,125.01	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,489,359.38	1,727,852.13	806,961.72	1,727,852.13	0.00	0.0%
Other Certificated Salaries		1900	214,564.00	464,187.44	188,663.39	464,187.44	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,316,962.47</b>	<b>29,248,999.58</b>	<b>14,215,125.06</b>	<b>29,248,999.58</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,421,842.02	10,966,036.95	5,160,910.25	10,966,036.95	0.00	0.0%
Classified Support Salaries		2200	1,612,992.16	2,462,817.61	917,373.20	2,462,817.61	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	522,967.16	875,501.61	431,038.38	875,501.61	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,235,992.40	1,317,015.82	657,861.04	1,317,015.82	0.00	0.0%
Other Classified Salaries		2900	581,316.00	777,056.52	322,665.48	777,056.52	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,375,109.74</b>	<b>16,398,428.51</b>	<b>7,489,848.35</b>	<b>16,398,428.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,198,888.33	18,585,414.89	2,698,427.92	18,585,414.89	0.00	0.0%
PERS		3201-3202	3,164,370.66	3,939,375.36	1,683,321.10	3,939,375.36	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,487,271.14	1,661,725.43	757,787.87	1,661,725.43	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,055,268.04	8,224,300.39	4,083,217.38	8,224,300.39	0.00	0.0%
Unemployment Insurance		3501-3502	208,240.34	229,549.39	108,499.57	229,549.39	0.00	0.0%
Workers' Compensation		3601-3602	870,420.32	968,121.87	450,009.00	968,121.87	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	16,950.00	17,325.00	8,950.00	17,325.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,001,408.83</b>	<b>33,625,812.33</b>	<b>9,790,212.84</b>	<b>33,625,812.33</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	100,221.00	21,846.59	100,221.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	55,606.52	38,214.45	55,606.52	0.00	0.0%
Materials and Supplies		4300	6,412,189.59	10,521,888.72	865,509.91	10,521,888.72	0.00	0.0%
Noncapitalized Equipment		4400	491,922.00	315,573.15	146,889.19	315,573.15	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,906,111.59</b>	<b>10,993,289.39</b>	<b>1,072,460.14</b>	<b>10,993,289.39</b>	<b>0.00</b>	<b>0.0%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,877,466.00	4,430,288.00	681,433.69	4,430,288.00	0.00	0.0%
Travel and Conferences		5200	84,243.00	386,442.20	197,235.37	386,442.20	0.00	0.0%
Dues and Memberships		5300	0.00	2,319.00	1,923.34	2,319.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	100.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	(7,822.81)	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,078,944.00	3,439,848.00	1,509,780.22	3,439,848.00	0.00	0.0%
Transfers of Direct Costs		5710	1,225,076.00	1,155,044.00	19,963.71	1,155,044.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,931,501.20	9,979,269.06	3,695,356.41	9,979,269.06	0.00	0.0%
Communications		5900	15,000.00	15,000.00	6,343.86	15,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,212,230.20</b>	<b>19,408,210.26</b>	<b>6,104,313.79</b>	<b>19,408,210.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	335,131.00	524,645.00	259,441.69	524,645.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	180,457.20	0.00	180,457.20	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>335,131.00</b>	<b>705,102.20</b>	<b>259,441.69</b>	<b>705,102.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	240,000.00	240,000.00	2,980.22	240,000.00	0.00	0.0%
Payments to County Offices		7142	815,000.00	720,590.00	230,211.72	720,590.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%



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 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	6,679.20	0.00	6,679.20	0.00	0.0%
Other Debt Service - Principal		7439	0.00	23,397.00	0.00	23,397.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,055,000.00	990,666.20	233,191.94	990,666.20	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	532,978.11	1,185,161.62	0.00	1,185,161.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			532,978.11	1,185,161.62	0.00	1,185,161.62	0.00	0.0%
TOTAL, EXPENDITURES			99,734,931.94	112,555,670.09	39,164,593.81	112,555,670.09	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	180,457.20	0.00	180,457.20	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	180,457.20	0.00	180,457.20	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	38,244,153.43	42,391,695.37	0.00	42,391,695.37	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			38,244,153.43	42,391,695.37	0.00	42,391,695.37	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,244,153.43	42,572,152.57	0.00	42,572,152.57	0.00	0.0%

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	211,193,834.00	220,948,026.00	134,789,970.64	220,948,026.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,299,117.04	25,303,097.07	5,620,140.60	25,303,097.07	0.00	0.0%
3) Other State Revenue		8300-8599	27,384,867.00	60,289,253.71	24,280,384.62	60,289,253.71	0.00	0.0%
4) Other Local Revenue		8600-8799	19,002,572.64	22,533,925.17	12,525,671.19	22,533,925.17	0.00	0.0%
5) TOTAL, REVENUES			276,880,390.68	329,074,301.95	177,216,167.05	329,074,301.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	112,241,674.60	120,651,051.58	64,722,962.19	120,651,051.58	0.00	0.0%
2) Classified Salaries		2000-2999	38,037,034.12	42,412,867.39	21,478,470.58	42,412,867.39	0.00	0.0%
3) Employee Benefits		3000-3999	82,394,059.85	87,074,522.15	39,288,945.41	87,074,522.15	0.00	0.0%
4) Books and Supplies		4000-4999	8,110,403.07	14,343,006.64	2,141,090.86	14,343,006.64	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,184,457.34	32,825,915.03	13,481,298.76	32,825,915.03	0.00	0.0%
6) Capital Outlay		6000-6999	1,104,131.00	1,551,658.60	571,858.63	1,551,658.60	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,847,000.00	1,359,008.20	260,383.94	1,359,008.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(232,366.26)	(248,508.12)	0.00	(248,508.12)	0.00	0.0%
9) TOTAL, EXPENDITURES			271,686,393.72	299,969,521.47	141,945,010.37	299,969,521.47		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,193,996.96	29,104,780.48	35,271,156.68	29,104,780.48		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	700,000.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	180,457.20	0.00	180,457.20	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			1,159,900.00	1,366,875.20	(395,190.37)	1,366,875.20		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,353,896.96	30,471,655.68	34,875,966.31	30,471,655.68		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,387,935.95	47,387,935.95		47,387,935.95	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)			47,387,935.95	47,387,935.95		47,387,935.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,387,935.95	47,387,935.95		47,387,935.95		
2) Ending Balance, June 30 (E + F1e)			53,741,832.91	77,859,591.63		77,859,591.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	340,000.00	340,000.00		340,000.00		
Stores		9712	152,429.00	154,331.00		154,331.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,556,270.31	47,842,373.13		47,842,373.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,273,450.00	1,646,500.00		1,646,500.00		
School Site Carry over	0000	9760	946,500.00					
Technology	0000	9760	500,000.00					
Minimum Wage Increases	0000	9760	750,000.00					
Facilities Routine Maintenance	0000	9760	500,000.00					
Pension Increases	0000	9760	2,000,000.00					
Declining Enrollment Mitigation	0000	9760	1,576,950.00					
School Site Carry over	0000	9760		946,500.00		946,500.00		
Instructional Materials	1100	9760		700,000.00		700,000.00		
School Site Carry over	0000	9760				946,500.00		
Instructional Materials	1100	9760				700,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,150,592.00	8,999,086.00		8,999,086.00		
Unassigned/Unappropriated Amount		9790	21,269,091.60	18,877,301.50		18,877,301.50		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	107,117,808.00	95,402,767.00	68,962,854.00	95,402,767.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	38,498,736.00	53,816,333.00	27,454,942.00	53,816,333.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,501.00	266,234.00	132,167.12	266,234.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	47,952,289.00	50,202,501.00	27,109,412.02	50,202,501.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,251,857.00	1,597,515.00	1,582,877.05	1,597,515.00	0.00	0.0%
Prior Years' Taxes		8043	19,514.00	(63,408.00)	(68,862.79)	(63,408.00)	0.00	0.0%
Supplemental Taxes		8044	2,799,768.00	3,285,214.00	2,148,038.11	3,285,214.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(288,929.00)	(133,049.00)	0.00	(133,049.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,000,000.00	15,346,995.00	7,614,856.13	15,346,995.00	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			209,616,544.00	219,721,102.00	134,936,283.64	219,721,102.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	(273,511.00)	(220,997.00)	(146,313.00)	(220,997.00)	0.00	0.0%
Property Taxes Transfers		8097	1,850,801.00	1,447,921.00	0.00	1,447,921.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>211,193,834.00</b>	<b>220,948,026.00</b>	<b>134,789,970.64</b>	<b>220,948,026.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,780,426.00	5,049,147.84	571,607.25	5,049,147.84	0.00	0.0%
Special Education Discretionary Grants		8182	1,203,692.00	1,194,875.02	18,137.00	1,194,875.02	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	372,827.00	421,536.90	0.00	421,536.90	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,187,756.00	2,749,362.30	347,453.00	2,749,362.30	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	367,498.00	534,414.96	93,978.00	534,414.96	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	74,972.00	37,486.00	74,972.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	285,152.00	598,980.25	340,797.98	598,980.25	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	163,495.00	466,469.65	204,451.67	466,469.65	0.00	0.0%
Career and Technical Education	3500-3599	8290	108,816.00	109,642.00	0.00	109,642.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,829,455.04	14,103,696.15	4,006,229.70	14,103,696.15	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,299,117.04</b>	<b>25,303,097.07</b>	<b>5,620,140.60</b>	<b>25,303,097.07</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	837,167.00	837,167.00	836,809.00	837,167.00	0.00	0.0%

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	5,100,000.00	5,223,988.22	1,382,700.61	5,223,988.22	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	250,000.00	316,002.21	280,009.97	316,002.21	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,197,700.00	53,912,096.28	21,780,865.04	53,912,096.28	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>27,384,867.00</b>	<b>60,289,253.71</b>	<b>24,280,384.62</b>	<b>60,289,253.71</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	8,554.00	8,553.50	8,554.00	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	50,000.00	88,421.00	74,169.67	88,421.00	0.00	0.0%
Interest		8660	200,000.00	285,188.79	282,223.56	285,188.79	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	1,157,322.00	1,422,184.84	0.00	1,422,184.84	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%

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 Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,564,489.64	6,148,874.67	3,788,468.59	6,148,874.67	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	15,030,761.00	14,580,701.87	8,372,255.87	14,580,701.87	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,002,572.64</b>	<b>22,533,925.17</b>	<b>12,525,671.19</b>	<b>22,533,925.17</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>276,880,390.68</b>	<b>329,074,301.95</b>	<b>177,216,167.05</b>	<b>329,074,301.95</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	93,827,230.25	99,649,114.05	53,518,128.28	99,649,114.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,346,378.56	9,213,725.35	4,839,055.64	9,213,725.35	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,729,900.41	11,191,844.74	6,111,618.36	11,191,844.74	0.00	0.0%
Other Certificated Salaries		1900	338,165.38	596,367.44	254,159.91	596,367.44	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>112,241,674.60</b>	<b>120,651,051.58</b>	<b>64,722,962.19</b>	<b>120,651,051.58</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,525,713.87	13,734,512.91	6,598,897.20	13,734,512.91	0.00	0.0%
Classified Support Salaries		2200	12,555,818.50	13,991,583.68	7,307,160.86	13,991,583.68	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,072,290.37	2,585,919.11	1,367,968.36	2,585,919.11	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,357,999.93	10,215,144.25	5,360,706.78	10,215,144.25	0.00	0.0%
Other Classified Salaries		2900	1,525,211.45	1,885,707.44	843,737.38	1,885,707.44	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>38,037,034.12</b>	<b>42,412,867.39</b>	<b>21,478,470.58</b>	<b>42,412,867.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	34,349,233.60	35,930,633.18	12,141,002.71	35,930,633.18	0.00	0.0%
PERS		3201-3202	8,396,113.62	9,630,001.03	4,710,217.21	9,630,001.03	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,549,158.06	4,970,684.11	2,541,291.32	4,970,684.11	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,811,275.38	26,604,412.13	14,832,518.10	26,604,412.13	0.00	0.0%
Unemployment Insurance		3501-3502	750,515.59	816,474.03	435,440.24	816,474.03	0.00	0.0%
Workers' Compensation		3601-3602	3,117,320.60	3,406,275.17	1,786,682.03	3,406,275.17	0.00	0.0%
OPEB, Allocated		3701-3702	4,213,655.00	4,508,567.00	1,670,955.58	4,508,567.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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)
Other Employee Benefits		3901-3902	1,206,788.00	1,207,475.50	1,170,838.22	1,207,475.50	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>82,394,059.85</b>	<b>87,074,522.15</b>	<b>39,288,945.41</b>	<b>87,074,522.15</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	100,221.00	19,848.04	100,221.00	0.00	0.0%
Books and Other Reference Materials		4200	3,350.00	62,297.46	42,463.87	62,297.46	0.00	0.0%
Materials and Supplies		4300	7,047,818.07	13,076,358.78	1,767,669.17	13,076,358.78	0.00	0.0%
Noncapitalized Equipment		4400	1,059,235.00	1,104,129.40	311,109.78	1,104,129.40	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,110,403.07</b>	<b>14,343,006.64</b>	<b>2,141,090.86</b>	<b>14,343,006.64</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,877,466.00	4,430,288.00	681,433.69	4,430,288.00	0.00	0.0%
Travel and Conferences		5200	164,920.00	555,584.03	284,574.86	555,584.03	0.00	0.0%
Dues and Memberships		5300	52,685.00	63,127.28	50,540.24	63,127.28	0.00	0.0%
Insurance		5400-5450	2,041,063.00	2,086,063.00	1,945,072.59	2,086,063.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,470,700.00	6,703,488.90	3,372,495.19	6,703,488.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,497,746.00	3,972,121.82	1,796,808.93	3,972,121.82	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	(344,025.40)	(344,025.40)	(2,456.72)	(344,025.40)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,001,729.74	14,847,264.40	5,265,205.63	14,847,264.40	0.00	0.0%
Communications		5900	422,173.00	512,003.00	87,624.35	512,003.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,184,457.34</b>	<b>32,825,915.03</b>	<b>13,481,298.76</b>	<b>32,825,915.03</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,104,131.00	1,371,201.40	571,858.63	1,371,201.40	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	180,457.20	0.00	180,457.20	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,104,131.00</b>	<b>1,551,658.60</b>	<b>571,858.63</b>	<b>1,551,658.60</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	240,000.00	240,000.00	2,980.22	240,000.00	0.00	0.0%
Payments to County Offices		7142	945,000.00	850,590.00	257,403.72	850,590.00	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%



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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)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	6,679.20	0.00	6,679.20	0.00	0.0%
Other Debt Service - Principal		7439	662,000.00	261,739.00	0.00	261,739.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,847,000.00	1,359,008.20	260,383.94	1,359,008.20	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(232,366.26)	(248,508.12)	0.00	(248,508.12)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(232,366.26)	(248,508.12)	0.00	(248,508.12)	0.00	0.0%
TOTAL, EXPENDITURES			271,686,393.72	299,969,521.47	141,945,010.37	299,969,521.47	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,159,900.00	1,186,418.00	304,809.63	1,186,418.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	700,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	700,000.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	180,457.20	0.00	180,457.20	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	180,457.20	0.00	180,457.20	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,159,900.00	1,366,875.20	(395,190.37)	1,366,875.20	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	4,809,925.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.30
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.01
6266	Educator Effectiveness, FY 2021-22	3,525,754.99
6300	Lottery: Instructional Materials	1,536,854.58
6536	Special Ed: Dispute Prevention and Dispute Resolution	196,474.43
6546	Mental Health-Related Services	1,213,435.47
6547	Special Education Early Intervention Preschool Grant	1,263,654.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,083,579.00
7311	Classified School Employee Professional Development Block Grant	111,842.00
7412	A-G Access/Success Grant	968,817.99
7413	A-G Learning Loss Mitigation Grant	53,987.00
7415	Classified School Employee Summer Assistance Program	111,630.27
7425	Expanded Learning Opportunities (ELO) Grant	54,651.67
7435	Learning Recovery Emergency Block Grant	16,426,704.00
7510	Low-Performing Students Block Grant	.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,411,832.39
9010	Other Restricted Local	73,230.02
Total, Restricted Balance		47,842,373.13

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	19,434.01	19,659.40	18,169.41	19,659.40	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	19,434.01	19,659.40	18,169.41	19,659.40	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.24	3.99	3.99	3.99	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	4.24	3.99	3.99	3.99	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	19,438.25	19,663.39	18,173.40	19,663.39	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	219,500,105.00	5.28%	231,097,056.00	.28%	231,738,689.00
2. Federal Revenues	8100-8299	413,495.34	0.00%	413,495.00	0.00%	413,495.00
3. Other State Revenues	8300-8599	4,416,806.30	1.43%	4,479,948.00	.66%	4,509,409.00
4. Other Local Revenues	8600-8799	3,875,296.15	32.26%	5,125,296.00	(24.39%)	3,875,296.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,186,418.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,391,695.37)	3.13%	(43,716,696.00)	1.52%	(44,381,696.00)
6. Total (Sum lines A1 thru A5c)		187,000,425.42	5.56%	197,399,099.00	(.63%)	196,155,193.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,402,052.00		95,990,506.00
b. Step & Column Adjustment				1,803,956.00		1,876,114.00
c. Cost-of-Living Adjustment				3,384,498.00		0.00
d. Other Adjustments				(600,000.00)		(731,448.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,402,052.00	5.02%	95,990,506.00	1.19%	97,135,172.00
2. Classified Salaries						
a. Base Salaries				26,014,438.88		27,777,679.88
b. Step & Column Adjustment				356,555.00		370,817.00
c. Cost-of-Living Adjustment				842,686.00		0.00
d. Other Adjustments				564,000.00		48,562.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,014,438.88	6.78%	27,777,679.88	1.51%	28,197,058.88
3. Employee Benefits	3000-3999	53,448,709.82	4.58%	55,895,242.00	2.44%	57,261,396.00
4. Books and Supplies	4000-4999	3,349,717.25	0.00%	3,349,717.00	(6.25%)	3,140,224.00
5. Services and Other Operating Expenditures	5000-5999	13,417,704.77	2.05%	13,692,705.00	(1.52%)	13,485,142.00
6. Capital Outlay	6000-6999	846,556.40	(86.23%)	116,556.00	0.00%	116,556.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	368,342.00	0.00%	368,342.00	0.00%	368,342.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,433,669.74)	14.00%	(1,634,422.00)	(10.61%)	(1,460,947.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		187,413,851.38	4.34%	195,556,325.88	1.37%	198,242,943.88
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(413,425.96)		1,842,773.12		(2,087,750.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,430,645.38		30,017,219.42		31,859,992.54
2. Ending Fund Balance (Sum lines C and D1)		30,017,219.42		31,859,992.54		29,772,241.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	494,331.00		494,331.00		494,331.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,646,500.00		1,646,500.00		1,646,500.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	8,999,086.00		9,219,017.00		9,193,434.00
2. Unassigned/Unappropriated	9790	18,877,302.42		20,500,144.54		18,437,976.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,017,219.42		31,859,992.54		29,772,241.66
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,999,086.00		9,219,017.00		9,193,434.00
c. Unassigned/Unappropriated	9790	18,877,302.42		20,500,144.54		18,437,976.66
(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)		27,876,388.42		29,719,161.54		27,631,410.66
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: 2023-24 Retiree & Attrition Savings <\$600,000>; 2024-25 Retiree & Attrition Savings <\$600,000> and <\$131,448> Reversal of Wellness Grant personnel. B2d: 2023-24 Includes Retiree Savings of <\$36,000> and Reversal of Custodian Costs to UGF \$600,000; 2024-25 Includes Retiree Savings of <\$36,000> and Reversal of State/Fed salaries to UGF \$84,562						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,447,921.00	0.00%	1,447,921.00	0.00%	1,447,921.00
2. Federal Revenues	8100-8299	24,889,601.73	(46.97%)	13,200,121.00	(36.70%)	8,355,600.00
3. Other State Revenues	8300-8599	55,872,447.41	(55.15%)	25,057,851.00	(18.11%)	20,521,084.00
4. Other Local Revenues	8600-8799	18,658,629.02	(5.80%)	17,577,198.00	1.99%	17,927,198.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	180,457.20	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	42,391,695.37	3.13%	43,716,696.00	1.52%	44,381,696.00
6. Total (Sum lines A1 thru A5c)		143,440,751.73	(29.59%)	100,999,787.00	(8.28%)	92,633,499.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,248,999.58		32,108,673.58
b. Step & Column Adjustment				561,725.00		584,193.00
c. Cost-of-Living Adjustment				1,180,846.00		0.00
d. Other Adjustments				1,117,103.00		(393,050.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,248,999.58	9.78%	32,108,673.58	.60%	32,299,816.58
2. Classified Salaries						
a. Base Salaries				16,398,428.51		16,089,501.51
b. Step & Column Adjustment				208,535.00		216,877.00
c. Cost-of-Living Adjustment				491,174.00		0.00
d. Other Adjustments				(1,008,636.00)		(349,882.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,398,428.51	(1.88%)	16,089,501.51	(.83%)	15,956,496.51
3. Employee Benefits	3000-3999	33,625,812.33	1.63%	34,172,800.00	.65%	34,395,576.00
4. Books and Supplies	4000-4999	10,993,289.39	(43.88%)	6,168,923.00	(40.43%)	3,674,677.00
5. Services and Other Operating Expenditures	5000-5999	19,408,210.26	3.68%	20,122,659.00	(5.73%)	18,970,109.00
6. Capital Outlay	6000-6999	705,102.20	0.00%	705,102.00	0.00%	705,102.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	990,666.20	0.00%	990,666.00	0.00%	990,666.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,185,161.62	16.94%	1,385,912.00	(12.52%)	1,212,427.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		112,555,670.09	(.72%)	111,744,237.09	(3.17%)	108,204,870.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		30,885,081.64		(10,744,450.09)		(15,571,371.09)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,957,290.57		47,842,372.21		37,097,922.12
2. Ending Fund Balance (Sum lines C and D1)		47,842,372.21		37,097,922.12		21,526,551.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	47,842,373.13		37,097,922.12		21,526,551.03
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)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.92)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,842,372.21		37,097,922.12		21,526,551.03
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Includes Retiree Savings of <\$120,000> in both 2023-24 and 2024-25. Federal, State, Local salary Increases for one-time funds \$1,237,103 in 2023-24 and <\$273,050> in 2024-25. B2d: Includes <\$600,000> Reversal of Custodian Salaries to UGF and <\$408,636> State and Federal Program decreases due to spending deadlines in 2023-24; 2024-25 Assumes <\$349,882> Additional decreases due to State and Federal program grant deadlines.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	220,948,026.00	5.25%	232,544,977.00	.28%	233,186,610.00
2. Federal Revenues	8100-8299	25,303,097.07	(46.20%)	13,613,616.00	(35.59%)	8,769,095.00
3. Other State Revenues	8300-8599	60,289,253.71	(51.01%)	29,537,799.00	(15.26%)	25,030,493.00
4. Other Local Revenues	8600-8799	22,533,925.17	.75%	22,702,494.00	(3.96%)	21,802,494.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,186,418.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	180,457.20	(100.00%)	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)		330,441,177.15	(9.70%)	298,398,886.00	(3.22%)	288,788,692.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				120,651,051.58		128,099,179.58
b. Step & Column Adjustment				2,365,681.00		2,460,307.00
c. Cost-of-Living Adjustment				4,565,344.00		0.00
d. Other Adjustments				517,103.00		(1,124,498.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,651,051.58	6.17%	128,099,179.58	1.04%	129,434,988.58
2. Classified Salaries						
a. Base Salaries				42,412,867.39		43,867,181.39
b. Step & Column Adjustment				565,090.00		587,694.00
c. Cost-of-Living Adjustment				1,333,860.00		0.00
d. Other Adjustments				(444,636.00)		(301,320.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,412,867.39	3.43%	43,867,181.39	.65%	44,153,555.39
3. Employee Benefits	3000-3999	87,074,522.15	3.44%	90,068,042.00	1.76%	91,656,972.00
4. Books and Supplies	4000-4999	14,343,006.64	(33.64%)	9,518,640.00	(28.40%)	6,814,901.00
5. Services and Other Operating Expenditures	5000-5999	32,825,915.03	3.01%	33,815,364.00	(4.02%)	32,455,251.00
6. Capital Outlay	6000-6999	1,551,658.60	(47.05%)	821,658.00	0.00%	821,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,359,008.20	0.00%	1,359,008.00	0.00%	1,359,008.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(248,508.12)	0.00%	(248,510.00)	0.00%	(248,520.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		299,969,521.47	2.44%	307,300,562.97	(.28%)	306,447,813.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		30,471,655.68		(8,901,676.97)		(17,659,121.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,387,935.95		77,859,591.63		68,957,914.66
2. Ending Fund Balance (Sum lines C and D1)		77,859,591.63		68,957,914.66		51,298,792.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	494,331.00		494,331.00		494,331.00
b. Restricted	9740	47,842,373.13		37,097,922.12		21,526,551.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,646,500.00		1,646,500.00		1,646,500.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,999,086.00		9,219,017.00		9,193,434.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	18,877,301.50		20,500,144.54		18,437,976.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,859,591.63		68,957,914.66		51,298,792.69
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,999,086.00		9,219,017.00		9,193,434.00
c. Unassigned/Unappropriated	9790	18,877,302.42		20,500,144.54		18,437,976.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.92)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		27,876,387.50		29,719,161.54		27,631,410.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.29%		9.67%		9.02%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
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)						
		18,169.41		18,076.00		18,030.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		299,969,521.47		307,300,562.97		306,447,813.97
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)		299,969,521.47		307,300,562.97		306,447,813.97
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,999,085.64		9,219,016.89		9,193,434.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,999,085.64		9,219,016.89		9,193,434.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	19,035.81	19,659.40		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>19,035.81</b>	<b>19,659.40</b>	<b>3.3%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	18,081.99	19,031.47		
	Charter School				
	<b>Total ADA</b>	<b>18,081.99</b>	<b>19,031.47</b>	<b>5.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	18,035.49	18,372.53		
	Charter School				
	<b>Total ADA</b>	<b>18,035.49</b>	<b>18,372.53</b>	<b>1.9%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

The district is using the higher ADA calculation based on the LCFF 3-Year Rolling Average for COVID-19 ADA Relief. The ADA entered for Second Interim and in 2023-24 are on the LCFF Calculator summary page.

**2. CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	19,543.00		
	Charter School			
	<b>Total Enrollment</b>	<b>19,543.00</b>		
1st Subsequent Year (2023-24)	District Regular	19,443.00		
	Charter School			
	<b>Total Enrollment</b>	<b>19,443.00</b>		
2nd Subsequent Year (2024-25)	District Regular	19,393.00		
	Charter School			
	<b>Total Enrollment</b>	<b>19,393.00</b>		

**2B. Comparison of District Enrollment to the Standard**

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	20,063	20,994	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,063</b>	<b>20,994</b>	<b>95.6%</b>
Second Prior Year (2020-21)			
District Regular	20,063	19,894	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,063</b>	<b>19,894</b>	<b>100.8%</b>
First Prior Year (2021-22)			
District Regular	18,141	19,620	
Charter School			
<b>Total ADA/Enrollment</b>	<b>18,141</b>	<b>19,620</b>	<b>92.5%</b>
Historical Average Ratio:			96.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	18,169	19,537		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,169</b>	<b>19,537</b>	<b>93.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	18,076	19,437		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,076</b>	<b>19,437</b>	<b>93.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	18,030	19,387		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,030</b>	<b>19,387</b>	<b>93.0%</b>	<b>Met</b>

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

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

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

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

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	219,744,511.00	219,721,102.00	0.0%	Met
1st Subsequent Year (2023-24)	225,701,494.00	231,321,528.00	2.5%	Not Met
2nd Subsequent Year (2024-25)	227,506,610.00	231,973,267.00	2.0%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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

Per the Governor's Budget in January 2023, the 2023-24 COLA was increased from 5.38% to 8.13%. The additional 2.75% COLA increase in 2023-24 has caused a "not met" status.

**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 (2019-20)	152,447,690.25	
Second Prior Year (2020-21)	141,203,960.36	152,537,408.61	92.6%
First Prior Year (2021-22)	154,661,693.85	167,628,375.27	92.3%
	Historical Average Ratio:		92.4%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	170,865,200.70	187,413,851.38	91.2%	Met	
1st Subsequent Year (2023-24)	179,663,427.88	195,556,325.88	91.9%	Met	
2nd Subsequent Year (2024-25)	182,593,626.88	198,242,943.88	92.1%	Met	

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

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

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

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

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	24,430,021.78	25,303,097.07	3.6%	No
1st Subsequent Year (2023-24)	14,303,182.00	13,613,616.00	-4.8%	No
2nd Subsequent Year (2024-25)	8,403,073.00	8,769,095.00	4.4%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	59,471,916.97	60,289,253.71	1.4%	No
1st Subsequent Year (2023-24)	30,035,912.00	29,537,799.00	-1.7%	No
2nd Subsequent Year (2024-25)	25,405,305.00	25,030,493.00	-1.5%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	22,637,943.29	22,533,925.17	-.5%	No
1st Subsequent Year (2023-24)	21,226,856.00	22,702,494.00	7.0%	Yes
2nd Subsequent Year (2024-25)	20,326,856.00	21,802,494.00	7.3%	Yes

Explanation:  
(required if Yes)

City of San Marcos Local Grant was incorrectly budgeted in 2022-23. Revenue Budget of \$1.2 is now correctly reflected in 2023-24 and reversed in 2024-25

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	14,288,858.07	14,343,006.64	.4%	No
1st Subsequent Year (2023-24)	8,998,621.00	9,518,640.00	5.8%	Yes
2nd Subsequent Year (2024-25)	6,460,651.00	6,814,901.00	5.5%	Yes

Explanation:  
(required if Yes)

Federal and State program reversals have decreased in the MYP since the 2022-23 First Interim Budget Report. This adjustment has cause in increase in objects 4000-4999 in both the first and subsequent years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	31,790,311.17	32,825,915.03	3.3%	No
1st Subsequent Year (2023-24)	33,167,564.00	33,815,364.00	2.0%	No
2nd Subsequent Year (2024-25)	32,405,827.00	32,455,251.00	.2%	No

Explanation:  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	106,539,882.04	108,126,275.95	1.5%	Met
1st Subsequent Year (2023-24)	65,565,950.00	65,853,909.00	.4%	Met
2nd Subsequent Year (2024-25)	54,135,234.00	55,602,082.00	2.7%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	46,079,169.24	47,168,921.67	2.4%	Met
1st Subsequent Year (2023-24)	42,166,185.00	43,334,004.00	2.8%	Met
2nd Subsequent Year (2024-25)	38,866,478.00	39,270,152.00	1.0%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	7,440,899.52	8,394,262.56	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		8,213,805.36	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.3%	9.7%	9.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.1%</b>	<b>3.2%</b>	<b>3.0%</b>

**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			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	(413,425.96)	187,413,851.38	.2%	Met	
1st Subsequent Year (2023-24)	1,842,773.12	195,556,325.88	N/A	Met	
2nd Subsequent Year (2024-25)	(2,087,750.88)	198,242,943.88	1.1%	Met	

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	77,859,591.63	
1st Subsequent Year (2023-24)	68,957,914.66	Met	
2nd Subsequent Year (2024-25)	51,298,792.69	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 (2022-23)	85,684,826.00	

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

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

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

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

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	18,169.41	18,076.00	18,030.00
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	299,969,521.47	307,300,562.97	306,447,813.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	299,969,521.47	307,300,562.97	306,447,813.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,999,085.64	9,219,016.89	9,193,434.42

6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

0.00	0.00	0.00
<b>8,999,085.64</b>	<b>9,219,016.89</b>	<b>9,193,434.42</b>

**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 (2022-23)	(2023-24)	(2024-25)
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)	8,999,086.00	9,219,017.00	9,193,434.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	18,877,302.42	20,500,144.54	18,437,976.66
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)	(.92)	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)	27,876,387.50	29,719,161.54	27,631,410.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.29%	9.67%	9.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,999,085.64</b>	<b>9,219,016.89</b>	<b>9,193,434.42</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(42,751,594.69)	(42,391,695.37)	- .8%	(359,899.32)	Met
1st Subsequent Year (2023-24)	(44,086,595.00)	(43,716,696.00)	- .8%	(369,899.00)	Met
2nd Subsequent Year (2024-25)	(44,436,595.00)	(44,381,696.00)	- .1%	(54,899.00)	Met

<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	1,159,900.00	1,186,418.00	2.3%	26,518.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	16	0100 & 2538	7438/7439	1,487,547
Certificates of Participation				
General Obligation Bonds	27	5100	7438/7439	273,680,421
Supp Early Retirement Program	3	0100	3901	2,572,398
State School Building Loans				
Compensated Absences		0100	3901-3902	1,533,265

Other Long-term Commitments (do not include OPEB):

Site Lease	4	100	7438/7439	2,875,362
CFD & RDA	30	4900 & 2538	7438/7439	74,990,000
Lease Revenue Bonds	20	2,538	7438/7439	67,588,327
Net Pension Liability		100	3901-3902	256,278,604
<b>TOTAL:</b>				<b>681,005,924</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	323,138	260,475	197,812	197,812
Certificates of Participation				
General Obligation Bonds	14,288,382	14,842,926	14,920,199	15,578,059
Supp Early Retirement Program	378,273	1,109,648	746,015	702,095
State School Building Loans				
Compensated Absences	1,504,795	1,533,265	1,533,265	1,533,265

Other Long-term Commitments (continued):

Site Lease	1,009,914	1,008,799	1,007,399	1,010,642
CFD & RDA	6,731,107	6,811,118	6,788,907	6,707,957
Lease Revenue Bonds	4,889,450	5,013,250	5,157,500	5,290,250
Net Pension Liability				

Total Annual Payments:	29,125,059	30,579,481	30,351,097	31,020,080
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

A Retirement Incentive for the Certificated Bargaining Unit was granted for retirees as of June 30, 2022.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	92,950,366.00	92,950,366.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	92,950,366.00	92,950,366.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	4,394,511.00	4,394,511.00
1st Subsequent Year (2023-24)	4,646,558.00	4,646,558.00
2nd Subsequent Year (2024-25)	4,837,755.00	4,837,755.00

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

Current Year (2022-23)	4,586,903.49	4,586,903.49
1st Subsequent Year (2023-24)	4,646,558.00	4,646,558.00
2nd Subsequent Year (2024-25)	4,837,755.00	4,837,755.00

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

Current Year (2022-23)	4,586,903.49	4,586,903.49
1st Subsequent Year (2023-24)	4,646,558.00	4,646,558.00
2nd Subsequent Year (2024-25)	4,837,755.00	4,837,755.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	487	487
1st Subsequent Year (2023-24)	497	497
2nd Subsequent Year (2024-25)	507	507

4. Comments:



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

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

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

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

4 Comments:

The District is self-insured for Dental, Vision and Life Insurance through San Diego County Office of Education's Fringe Benefit Consortium. Required contributions are expensed and paid monthly through PeopleSoft HCM Payroll System.



**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,082.0	1,100.7	1,100.7	1,100.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Nov 10, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 10, 2022

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:

Nov 10, 2022

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2024

5. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

--	--	--

% change in salary schedule from prior year

--	--

or

**Multiyear Agreement**

Total cost of salary settlement

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

5.25% Salary Increase in 2022-23	4% Salary Increase in 2023-24	
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund Balances will support the multi-year salary commitments.

Negotiations Not Settled

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

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
16,043,085	16,444,162	16,855,266
93.7%	93.7%	93.7%
2.5%	2.5%	2.5%

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

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

No
----

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

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If Yes, explain the nature of the new costs:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
2,130,000	2,265,250	2,355,860

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

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

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

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

Yes

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	678.0	710.2	710.2	710.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Nov 10, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 10, 2022

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:

Nov 10, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

% 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")

5.25% Salary Increase in  
2022-23

4% Salary Increase in 2023-  
24

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

General Fund Balances will support the multi-year salary commitments.

Negotiations Not Settled

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

7. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,611,123	8,826,401	9,047,061
3. Percent of H&W cost paid by employer	97.3%	97.3%	97.3%
4. Percent projected change in H&W cost over prior year	2.5%	2.5%	2.5%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**  
 Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	515,000	551,390	573,446
3. Percent change in step & column over prior year			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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

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

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

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

N/A
-----

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	96.5	108.9	108.9	108.9

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
Total cost of salary settlement		
Change in salary schedule from prior year (may enter text, such as "Reopener")	5.25% Salary Increase in 2022-23	4% Salary Increase in 2023-24

Negotiations Not Settled

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

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

- 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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


S9.

**Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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**SAN MARCOS UNIFIED**

**2022-23 CASHFLOW**

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/13/2023	JANUARY	73791	06500	N. Schuff

Lourdes Hernandez  
 District's authorizing signature

UPDATE HERE

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 FIRST INTERIM
	BEGINNING BALANCE:	\$ 45,961,053	\$ 43,707,815	\$ 43,954,894	\$ 63,772,628	\$ 68,204,035	\$ 61,819,247	\$ 79,049,191	\$ 86,724,765	\$ 75,655,967	\$ 75,976,385	\$ 83,351,791	\$ 79,951,862		
4000-7998	TOTAL OTHER EXPENDITURES	\$ 1,278,060	\$ 3,579,385	\$ 1,643,720	\$ 2,574,990	\$ 1,812,023	\$ 3,402,619	\$ 2,863,735	\$ 3,110,300	\$ 3,178,394	\$ 2,979,966	\$ 3,087,668	\$ 5,876,948	\$ 35,387,809	\$ 49,831,081
1000-7998	TOTAL EXPENDITURES	\$ 16,739,949	\$ 20,239,621	\$ 20,947,971	\$ 21,297,525	\$ 20,160,198	\$ 21,855,707	\$ 21,403,940	\$ 21,881,314	\$ 22,851,860	\$ 22,221,979	\$ 22,339,167	\$ 37,765,443	\$ 269,704,673	\$ 299,969,522

SAN MARCOS UNIFIED

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/13/2023	JANUARY	73791	06500	N. Schuff

Lourdes Hernandez  
District's authorizing signature

UPDATE HERE

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 FIRST INTERIM
<b>BEGINNING BALANCE:</b>	\$ 45,961,053	\$ 43,707,815	\$ 43,954,894	\$ 63,772,628	\$ 68,204,035	\$ 61,819,247	\$ 79,049,191	\$ 86,724,765	\$ 75,655,967	\$ 75,976,385	\$ 83,351,791	\$ 79,951,862		

ASSETS		Beginning Bal											Ending Balance			
8.1	NP 9111-9199	Other Cash Equivalents	\$ (340,200)	\$ (31,374)	\$ (124,797)	\$ (54,200)	\$ 12,313	\$ 127,197	\$ (149,854)	\$ 64,234	\$ -	\$ -	\$ 165,654	\$ 165,654	\$ 165,654	\$ 280
8.2	NP 9200-9299	Receivables	\$ (15,235,387)	\$ 2,683,264	\$ 1,078,883	\$ 4,049,157	\$ 4,750,049	\$ 258,359	\$ 124,344	\$ 644,309	\$ -	\$ -	\$ 549,007	\$ 549,007	\$ 549,007	\$ (0)
8.3	NP 9300-9319	Temporary Loans / Due From	\$ (604,827)	\$ (399,784)	\$ (216)	\$ 604,827	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP 9320-9499	Other Assets	\$ (190,602)	\$ 30,989	\$ 65,426	\$ 7,469	\$ 30,225	\$ (89,760)	\$ 28,283	\$ (15,766)	\$ -	\$ -	\$ 44,579	\$ 44,579	\$ 44,579	\$ (0)
8.5	M 92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499		<b>TOTAL ASSETS (excluding cash 9110)</b>	\$ (16,371,016)	\$ 2,283,095	\$ 1,019,297	\$ 4,607,253	\$ 4,792,586	\$ 295,796	\$ 402,772	\$ 692,777	\$ -	\$ -	\$ 759,240	\$ 759,240	\$ 759,240	\$ 279

CURRENT LIABILITIES		Beginning Bal											Ending Balance			
9.1	NP 9500-9599	Payables	\$ 12,165,248	\$ (8,552,515)	\$ 220,650	\$ (206,438)	\$ 51,405	\$ 86,143	\$ (240,884)	\$ 355,747	\$ -	\$ (969,839)	\$ (969,839)	\$ (969,839)	\$ (969,839)	\$ (0)
9.2	NP 9650-9659	Unearned Revenue	\$ 2,769,329	\$ -	\$ -	\$ (2,769,319)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
9.3	M 95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		<b>TOTAL CURRENT LIABILITIES</b>	\$ 14,934,577	\$ (8,552,515)	\$ 220,650	\$ (2,975,757)	\$ 51,405	\$ 86,143	\$ (240,884)	\$ 355,747	\$ -	\$ (969,839)	\$ (969,839)	\$ (969,839)	\$ (969,839)	\$ 10

OTHER ACTIVITY		Beginning Bal											Ending Balance			
10.1	NP 9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP 9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP 7999	Expense Suspense	\$ (261)	\$ (4,543)	\$ 4,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP 8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP 9910	Payroll Suspense	\$ 2,372,132	\$ 541,297	\$ 547,850	\$ (641,921)	\$ 64,449	\$ (192,431)	\$ 192,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,883,836	
10.6	ME Multiple	Treasury Reconciling Items	\$ (5,902)	\$ 5,896	\$ (290)	\$ 175	\$ (24,926)	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	
9111-9499		<b>TOTAL OTHER ACTIVITY</b>	\$ 2,365,969	\$ 542,650	\$ 552,364	\$ (641,746)	\$ 39,523	\$ (192,384)	\$ 192,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,858,836	

<b>ENDING BALANCE SUBTOTAL Prior to Borrowing</b>	\$ 43,698,259	\$ 43,945,338	\$ 63,772,628	\$ 68,194,479	\$ 61,809,691	\$ 79,039,635	\$ 86,715,209	\$ 75,646,411	\$ 75,966,829	\$ 83,342,235	\$ 79,942,306	\$ 85,675,270	\$ 84,248,387
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BORROWING ACTIVITY		Beginning Bal											Ending Balance		
11.1	M 9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M 8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M 5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.4	M 9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.5	M 9600-9619	Temporary Loans / Due To	\$ 9,556	\$ -	\$ (9,556)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.6	M 9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>TOTAL BORROWING ACTIVITY</b>	\$ 9,556	\$ -	\$ (9,556)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

<b>TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions</b>	\$ (1,426,883)													\$ (1,426,883)
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<b>ENDING CASH BALANCE 9110</b>	\$ 43,707,815	\$ 43,954,894	\$ 63,772,628	\$ 68,204,035	\$ 61,819,247	\$ 79,049,191	\$ 86,724,765	\$ 75,655,967	\$ 75,976,385	\$ 83,351,791	\$ 79,951,862	\$ 85,684,826	\$ 85,684,826
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**SAN MARCOS UNIFIED**

**2023-24 CASHFLOW**

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/13/2023	JANUARY 2022-23	73791	06500	N. Schuff

District's authorizing signature \_\_\_\_\_

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	FIRST INTERIM MYP SY1 2023-24
CHART I BEGINNING BALANCE:				\$ 85,684,826	\$ 67,678,162	\$ 53,655,956	\$ 64,894,367	\$ 61,267,167	\$ 41,715,822	\$ 58,671,203	\$ 60,968,014	\$ 48,913,086	\$ 50,472,724	\$ 52,524,852	\$ 45,406,671		
<b>LCFF SOURCES</b>																	
1.1	S	8011	LCFF	\$ 15,612,536	\$ 15,612,536	\$ 15,612,536	\$ 15,612,536	\$ -	\$ -	\$ 6,245,014	\$ 7,077,683	\$ 7,077,683	\$ 7,077,683	\$ 7,077,683	\$ 7,077,683	\$ 104,083,572	\$ 104,083,572
1.2	S	8021-8046	Property Taxes	\$ 194,793	\$ 1,107,535	\$ 172,531	\$ 768,039	\$ 2,176,111	\$ 17,854,126	\$ 8,492,954	\$ 1,391,375	\$ 1,391,375	\$ 14,314,468	\$ 6,400,326	\$ 1,391,375	\$ 55,655,007	\$ 55,655,007
1.3	S	8012	EPA	\$ -	\$ -	\$ 14,083,237	\$ -	\$ -	\$ 14,083,237	\$ -	\$ -	\$ 14,083,237	\$ -	\$ -	\$ 14,083,237	\$ 56,332,949	\$ 56,332,949
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,625,000	\$ -	\$ -	\$ -	\$ -	\$ 7,625,000	\$ 15,250,000	\$ 15,250,000
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ (13,468)	\$ (26,937)	\$ (17,958)	\$ (17,958)	\$ (17,958)	\$ (17,958)	\$ (17,958)	\$ (15,713)	\$ (15,713)	\$ (15,713)	\$ (47,139)	\$ (224,472)	\$ (224,472)
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 361,980	\$ -	\$ -	\$ -	\$ 361,980	\$ -	\$ -	\$ 723,960	\$ 1,447,921	\$ 1,447,921
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 15,807,328	\$ 16,706,602	\$ 29,841,367	\$ 16,362,617	\$ 2,520,133	\$ 31,919,406	\$ 22,345,011	\$ 8,451,100	\$ 22,898,562	\$ 21,376,438	\$ 13,462,296	\$ 30,854,116	\$ 232,544,977	\$ 232,544,977
<b>FEDERAL REVENUE</b>																	
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	S/A	8285 9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 61,700	\$ -	\$ -	\$ -	\$ -	\$ 61,700	\$ -	\$ 61,700	\$ 185,100	\$ 246,800
2.4	S	8290 3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 386,270	\$ -	\$ -	\$ 386,270	\$ -	\$ -	\$ 386,270	\$ -	\$ -	\$ 386,270	\$ 1,545,079	\$ 1,545,079
2.5	S	8290 4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 78,067	\$ -	\$ -	\$ 78,067	\$ -	\$ -	\$ 78,067	\$ -	\$ -	\$ 78,067	\$ 312,268	\$ 312,268
2.6	S	8290 4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 98,646	\$ -	\$ -	\$ 98,646	\$ -	\$ -	\$ 98,646	\$ -	\$ -	\$ 98,646	\$ 394,583	\$ 394,583
2.7	A	Multiple	Other Federal	\$ 70,460	\$ 4,253	\$ 19,673	\$ 54,862	\$ 16,110	\$ 18,412	\$ 44,561	\$ 26,988	\$ 53,766	\$ 66,629	\$ 27,610	\$ 54,370	\$ 457,694	\$ 558,171
2.8	M	8220&8290 Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.9	M	8290 3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.11	M	8290 3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.12	M	8290 3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8100-8299 TOTAL FEDERAL REVENUE				\$ 70,460	\$ 4,253	\$ 582,656	\$ 54,862	\$ 77,810	\$ 581,395	\$ 44,561	\$ 26,988	\$ 678,448	\$ 66,629	\$ 27,610	\$ 679,053	\$ 2,894,723	\$ 13,613,616
<b>OTHER STATE REVENUE</b>																	
3.1	S	8311-8319 6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319	PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550	Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 900,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,308	\$ 900,308
3.4	S	8560	Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000	\$ 3,900,000	\$ 5,200,000
3.5	S	8590 2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 680,515	\$ 680,515	\$ 680,515	\$ 680,515	\$ -	\$ -	\$ 272,206	\$ 308,500	\$ 308,500	\$ 308,500	\$ 308,500	\$ 308,500	\$ 4,536,767	\$ 4,536,767
3.6	S	8590 6547	PA SpEd Early Intervention Preschool Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,519	\$ 21,519	\$ 316,462
3.7	O	8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,971,974	\$ 12,971,974	\$ 12,971,974
3.8	A	Multiple	Other State	\$ -	\$ (4,450)	\$ 565,917	\$ 314,820	\$ 82,550	\$ 728,633	\$ 33,862	\$ 301,812	\$ -	\$ 169,105	\$ 126,742	\$ 504,180	\$ 2,823,171	\$ 2,823,171
3.9	M	8520&8590 Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,789,117
8300-8599 TOTAL OTHER STATE REVENUE				\$ 680,515	\$ 676,065	\$ 1,246,432	\$ 995,335	\$ 982,858	\$ 728,633	\$ 1,606,068	\$ 610,312	\$ 308,500	\$ 1,777,605	\$ 435,242	\$ 15,106,173	\$ 25,132,220	\$ 29,537,799
<b>OTHER LOCAL REVENUE</b>																	
4.1	S	8792 SPED	PA Special Education - Pass Through	\$ 2,272,122	\$ 2,272,122	\$ 2,272,122	\$ 2,272,122	\$ -	\$ -	\$ 908,849	\$ 1,030,029	\$ 1,030,029	\$ 1,030,029	\$ 1,030,029	\$ 1,030,029	\$ 15,147,483	\$ 15,147,483
4.2	A	Multiple	Other Local	\$ 73,567	\$ 322,075	\$ 772,302	\$ 410,207	\$ 815,499	\$ 395,892	\$ 439,873	\$ 488,735	\$ 300,929	\$ 802,621	\$ 778,992	\$ 584,972	\$ 6,185,664	\$ 7,555,011
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 2,345,689	\$ 2,594,197	\$ 3,044,424	\$ 2,682,329	\$ 815,499	\$ 395,892	\$ 1,348,722	\$ 1,518,764	\$ 1,330,958	\$ 1,832,650	\$ 1,809,020	\$ 1,615,001	\$ 21,333,147	\$ 22,702,494
<b>OTHER FINANCING SOURCES</b>																	
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998 TOTAL REVENUE				\$ 18,903,992	\$ 19,981,117	\$ 34,714,879	\$ 20,095,143	\$ 4,396,300	\$ 33,625,325	\$ 25,344,361	\$ 10,607,165	\$ 25,216,469	\$ 25,053,321	\$ 15,734,169	\$ 48,254,343	\$ 281,926,586	\$ 298,398,885
<b>SALARIES &amp; BENEFITS</b>																	
6.1	A	1000-1999	Certificated	\$ 9,400,542	\$ 10,359,856	\$ 10,461,652	\$ 10,518,640	\$ 10,641,518	\$ 10,693,184	\$ 10,418,461	\$ 10,482,540	\$ 10,993,308	\$ 10,772,673	\$ 10,589,337	\$ 11,077,988	\$ 126,409,701	\$ 128,099,178
6.2	A	2000-2999	Classified	\$ 1,657,390	\$ 2,946,009	\$ 3,741,018	\$ 3,915,048	\$ 3,872,476	\$ 3,976,705	\$ 3,463,252	\$ 3,697,770	\$ 4,085,867	\$ 4,002,450	\$ 4,086,402	\$ 3,373,827	\$ 42,818,214	\$ 43,867,181
6.3	A	3000-3999	Benefits	\$ 5,139,786	\$ 4,839,119	\$ 5,691,019	\$ 5,279,530	\$ 5,287,867	\$ 5,304,565	\$ 5,440,036	\$ 5,537,810	\$ 5,585,826	\$ 5,437,054	\$ 5,542,127	\$ 5,431,569	\$ 64,516,308	\$ 77,096,067
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,971,974	\$ 12,971,974	\$ 12,971,974
6.5	M	1000-3999	Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999 TOTAL SALARIES & BENEFITS				\$ 16,197,718	\$ 18,144,983	\$ 19,893,689	\$ 19,713,219	\$ 19,801,860	\$ 19,974,455	\$ 19,321,750	\$ 19,718,120	\$ 20,665,001	\$ 20,212,177	\$ 20,217,867	\$ 32,855,357	\$ 246,716,197	\$ 262,034,400
<b>OTHER EXPENDITURES</b>																	
7.1	A	4000-4999	Supplies	\$ 52,162	\$ 1,030,311	\$ 1,015,997	\$ 855,216	\$ 1,416,294	\$ 323,064	\$ 567,968	\$ 443,732	\$ 363,968	\$ 475,808	\$ 947,294	\$ 1,485,107	\$ 8,976,922	\$ 9,518,640
7.2	A	5500-5599	Utilities	\$ 474,818	\$ 539,398	\$ 706,817	\$ 793,823	\$ 654,609	\$ 507,032	\$ 437,236	\$ 427,163	\$ 453,530	\$ 443,304	\$ 480,595	\$ 524,498	\$ 6,442,823	\$ 6,978,489

**SAN MARCOS UNIFIED**

**2023-24 CASHFLOW**

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/13/2023	JANUARY 2022-23	73791	06500	N. Schuff

\_\_\_\_\_  
District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	FIRST INTERIM MYP SY1 2023-24
<b>BEGINNING BALANCE:</b>				\$ 85,684,826	\$ 67,678,162	\$ 53,655,956	\$ 64,894,367	\$ 61,267,167	\$ 41,715,822	\$ 58,671,203	\$ 60,968,014	\$ 48,913,086	\$ 50,472,724	\$ 52,524,852	\$ 45,406,671		
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 5,079,117	\$ 2,263,764	\$ 2,146,079	\$ 2,224,340	\$ 2,019,647	\$ 1,432,265	\$ 2,701,180	\$ 1,989,429	\$ 1,849,265	\$ 1,837,274	\$ 1,103,689	\$ 2,600,926	\$ 27,246,974	\$ 26,836,876
7.4	A	6000-6999	Capital	\$ (9,381)	\$ 132,750	\$ 80,521	\$ 86,956	\$ 26,539	\$ 59,735	\$ 10,257	\$ 12,633	\$ 77,885	\$ 18,206	\$ 24,070	\$ 123,630	\$ 643,801	\$ 821,658
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ (2,469)	\$ 41,011	\$ 6,462	\$ 48,790	\$ 28,695	\$ 27,671	\$ 9,160	\$ 71,016	\$ 247,180	\$ 14,424	\$ 78,834	\$ 370,156	\$ 940,932	\$ 1,110,499
7.7	M	4000-7999	Other Expenditures (One-Time Funding)													\$ -	\$ -
<b>4000-7998 TOTAL OTHER EXPENDITURES</b>				\$ 5,594,246	\$ 4,007,234	\$ 3,955,875	\$ 4,009,124	\$ 4,145,784	\$ 2,349,768	\$ 3,725,801	\$ 2,943,974	\$ 2,991,829	\$ 2,789,017	\$ 2,634,483	\$ 5,104,317	\$ 44,251,452	\$ 45,266,162
<b>1000-7998 TOTAL EXPENDITURES</b>				\$ 21,791,965	\$ 22,152,217	\$ 23,849,565	\$ 23,722,343	\$ 23,947,645	\$ 22,324,223	\$ 23,047,551	\$ 22,662,093	\$ 23,656,830	\$ 23,001,193	\$ 22,852,350	\$ 37,959,675	\$ 290,967,649	\$ 307,300,562

SAN MARCOS UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/13/2023	JANUARY 2022-23	73791	06500	N. Schuff

District's authorizing signature \_\_\_\_\_

													TOTAL	FIRST INTERIM MYP												
													July - June 30th	SY1 2023-24												
													JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
 BEGINNING BALANCE:													\$ 85,684,826	\$ 67,678,162	\$ 53,655,956	\$ 64,894,367	\$ 61,267,167	\$ 41,715,822	\$ 58,671,203	\$ 60,968,014	\$ 48,913,086	\$ 50,472,724	\$ 52,524,852	\$ 45,406,671		

ASSETS				Beginning Bal												Ending Balance									
8.1	NP	9111-9199	Other Cash Equivalents	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8.2	NP	9200-9299	Receivables	\$	(8,685,341)	\$	(304,810)	\$	-	\$	3,335,873	\$	-	\$	-	\$	5,654,279	\$	-	\$	-	\$	-	\$	-
8.3	NP	9300-9319	Temporary Loans / Due From	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8.4	NP	9320-9499	Other Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recom.)																						
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$	(8,685,341)	\$	(304,810)	\$	-	\$	3,335,873	\$	-	\$	-	\$	5,654,279	\$	-	\$	-	\$	-	\$	-

CURRENT LIABILITIES				Beginning Bal												Ending Balance									
9.1	NP	9500-9599	Payables	\$	29,627,764	\$	(14,813,882)	\$	(11,851,106)	\$	(2,962,776)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9.2	NP	9650-9659	Unearned Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recom.)																						
9500-9659 TOTAL CURRENT LIABILITIES				\$	29,627,764	\$	(14,813,882)	\$	(11,851,106)	\$	(2,962,776)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

OTHER ACTIVITY				Beginning Bal												Ending Balance									
10.1	NP	9793	Audit Adjustments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.2	NP	9795	Other Restatements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.3	NP	7999	Expense Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.4	NP	8999	Revenue Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.5	NP	9910	Payroll Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.6	NP	Multiple	Treasury Reconciling Items																						
9111-9499 TOTAL OTHER ACTIVITY				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

ENDING BALANCE SUBTOTAL Prior to Borrowing				\$	67,678,162	\$	53,655,956	\$	64,894,367	\$	61,267,167	\$	41,715,822	\$	58,671,203	\$	60,968,014	\$	48,913,086	\$	50,472,724	\$	52,524,852	\$	45,406,671	\$	55,701,340	\$	76,643,763
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BORROWING ACTIVITY				Beginning Bal												Ending Balance									
11.1	M	9640	TRAN / TTF Principal Amounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.2	M	8660	TRAN / TTF Premium	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.4	M	9135&9640	TRAN / TTF Repayment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.5	M	9600-9619	Temporary Loans / Due To	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.6	M	9629-9649	Other Liabilities (Excluding TRANS)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BORROWING ACTIVITY				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions				\$	20,942,423																									\$	20,942,423
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ENDING CASH BALANCE 9110				\$	67,678,162	\$	53,655,956	\$	64,894,367	\$	61,267,167	\$	41,715,822	\$	58,671,203	\$	60,968,014	\$	48,913,086	\$	50,472,724	\$	52,524,852	\$	45,406,671	\$	55,701,340	\$	55,701,340
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San Marcos Unified (73791) - 2022-23 Second Interim Budget Report		v.23.2c		1/31/2023		CY		v.23.2c		CY1		v.23.2c	
LOCAL CONTROL FUNDING FORMULA								2022-23		2023-24			
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		13.26%		0.00%		38.33% 38.33%		8.13%		0.00%		40.30% 40.30%	
		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3		5,783.75	\$ 9,166	\$ 953	\$ 776	\$ -	\$ 63,012,351	5,532.25	\$ 9,911	\$ 1,031	\$ 882	\$ -	\$ 65,412,911
Grades 4-6		4,412.34	9,304		713	-	44,199,489	4,269.57	10,060		811	-	46,413,795
Grades 7-8		3,105.71	9,580		734	-	32,033,544	2,914.96	10,359		835	-	32,629,874
Grades 9-12		6,357.60	11,102	289	873	-	77,971,095	6,314.69	12,005	312	993	-	84,046,947
Subtract Necessary Small School ADA and Funding													
<b>Total Base, Supplemental, and Concentration Grant</b>		\$194,401,041		\$ 7,349,260	\$ 15,466,178	\$ -	\$217,216,479	\$203,785,928		\$ 7,673,934	\$ 17,043,665	\$ -	\$228,503,527
NSS Allowance													
<b>TOTAL BASE</b>		<b>19,659.40</b>	<b>\$194,401,041</b>	<b>\$ 7,349,260</b>	<b>\$ 15,466,178</b>	<b>\$ -</b>	<b>\$217,216,479</b>	<b>19,031.47</b>	<b>\$203,785,928</b>	<b>\$ 7,673,934</b>	<b>\$ 17,043,665</b>	<b>\$ -</b>	<b>\$228,503,527</b>
<b>ADD ONS:</b>													
Targeted Instructional Improvement Block Grant						\$ 641,659						\$ 641,659	
Home-to-School Transportation (COLA added commencing 2023-24)						553,329						598,315	
Small School District Bus Replacement Program (COLA added commencing 2023-24)													
Transitional Kindergarten (Commencing 2022-23)						1,094,257						1,353,555	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>													
<b>LCFF ENTITLEMENT</b>													
<b>STATE AID CALCULATION</b>													
Miscellaneous Adjustments													
Adjusted LCFF Entitlement						219,505,724						231,097,056	
Local Revenue (including RDA)						(70,286,624)						(70,680,535)	
Gross State Aid						\$149,219,100						\$160,416,521	
<b>MINIMUM STATE AID CALCULATION</b>													
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	2022-23 ADA	N/A		12-13 Rate	2023-24 ADA	N/A			
2012-13 NSS Allowance (deficit)				\$ 5,260.12	19,659.40	\$103,410,803		\$ 5,260.12	19,031.47	\$100,107,816			
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu						(70,286,624)						(70,680,535)	
Subtotal State Aid for Historical RL/Charter General BG						33,124,179						29,427,281	
Categorical funding from 2012-13 net of fair share reduction						12,957,967						12,957,967	
Charter School Categorical Block Grant adjusted for ADA													
Minimum State Aid Guarantee Before Proration Factor						46,082,146						42,385,248	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 46,082,146						\$ 42,385,248	
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>													
LCFF Entitlement													
Minimum State Aid plus Property Taxes including RDA													
Offset													
Minimum State Aid Prior to Offset													
Total Minimum State Aid with Offset													
<b>GROSS STATE AID</b>													
<b>ADDITIONAL STATE AID</b>													
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>													
Change Over Prior Year				11.77%	23,107,698	\$219,505,724				5.28%	11,591,332	\$231,097,056	
LCFF Entitlement Per ADA												12,143	
Per-ADA Change Over Prior Year				14.03%	1,374					8.76%	978		
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid	
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>													
State Aid		28.88%		Increase	2022-23	\$ 95,402,767		9.10%	Increase	2023-24	\$104,083,572		
Education Protection Account						53,816,333						56,332,949	
Property Taxes Net of In-Lieu Transfers		11.98%		7,519,665	70,286,624		0.56%		393,911	70,680,535			
Charter In-Lieu Taxes		0.00%		-			0.00%		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		14.71%		28,895,300	\$219,505,724		4.13%		9,074,716	\$231,097,056			

San Marcos Unified (73791) - 2022-23 Second Interim Budget Report				CY2
LOCAL CONTROL FUNDING FORMULA				2024-25
<b>LCFF ENTITLEMENT CALCULATION</b>				
	ILA & Proration	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors	54%	0.00%	40.49%	40.49%
	Base	Grade Span	Supplemental	Concentration
Grades TK-3	\$ 10,262	\$ 1,067	\$ 917	\$ -
Grades 4-6	10,416		843	-
Grades 7-8	10,726		869	-
Grades 9-12	12,430	323	1,033	-
Subtract Necessary Small School ADA and Funding	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>	<b>\$204,008,402</b>	<b>\$ 7,647,476</b>	<b>\$ 17,139,892</b>	<b>\$ -</b>
NSS Allowance	-	-	-	-
<b>TOTAL BASE</b>	<b>\$204,008,402</b>	<b>\$ 7,647,476</b>	<b>\$ 17,139,892</b>	<b>\$ -</b>
<b>ADD ONS:</b>				
Targeted Instructional Improvement Block Grant				\$ 641,659
Home-to-School Transportation (COLA added commencing 2023-24)				619,495
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-
Transitional Kindergarten (Commencing 2022-23)				1,681,765
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>				<b>-</b>
<b>LCFF ENTITLEMENT</b>				<b>\$ 231,738,689</b>
<b>STATE AID CALCULATION</b>				
Miscellaneous Adjustments				-
Adjusted LCFF Entitlement				231,738,689
Local Revenue (including RDA)				(71,420,429)
Gross State Aid				<u>\$160,318,260</u>
<b>MINIMUM STATE AID CALCULATION</b>				
		12-13 Rate	2024-25 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,260.12	18,372.53	\$ 96,641,713
2012-13 NSS Allowance (deficit)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In-Lieu				(71,420,429)
Subtotal State Aid for Historical RL/Charter General BG				25,221,284
Categorical funding from 2012-13 net of fair share reduction				12,957,967
Charter School Categorical Block Grant adjusted for ADA		-	-	-
Minimum State Aid Guarantee Before Proration Factor				38,179,251
Proration Factor			0.00%	-
Minimum State Aid Guarantee				<u>\$ 38,179,251</u>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>				
LCFF Entitlement				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
<b>GROSS STATE AID</b>				<b>\$160,318,260</b>
<b>ADDITIONAL STATE AID</b>				<b>\$ -</b>
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>				
Change Over Prior Year		0.28%	641,633	\$231,738,689
LCFF Entitlement Per ADA				12,613
Per-ADA Change Over Prior Year		3.87%	470	-
Basic Aid Status (school districts only)				Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>				
			Increase	2024-25
State Aid	-0.07%		(72,984)	\$104,010,588
Education Protection Account				56,307,672
Property Taxes Net of In-Lieu Transfers	1.05%		739,894	71,420,429
Charter In-Lieu Taxes	0.00%		-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.29%		666,910	\$231,738,689