

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Erin Garcia Telephone: 760-752-1210
Title: Assistant Superintendent, Business Services 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	

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	230,955,030.00	230,996,298.00	139,053,975.70	230,996,298.00	0.00	0.0%
2) Federal Revenue		8100-8299	150,000.00	315,441.78	201,339.70	315,441.78	0.00	0.0%
3) Other State Revenue		8300-8599	7,776,000.00	7,706,333.50	4,617,483.10	7,706,333.50	0.00	0.0%
4) Other Local Revenue		8600-8799	3,100,315.00	10,116,082.63	3,536,500.89	10,116,082.63	0.00	0.0%
5) TOTAL, REVENUES			241,981,345.00	249,134,155.91	147,409,299.39	249,134,155.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	95,879,124.73	95,015,435.62	56,235,909.67	95,015,435.62	0.00	0.0%
2) Classified Salaries		2000-2999	28,873,991.32	28,878,494.56	16,354,113.74	28,878,494.56	0.00	0.0%
3) Employee Benefits		3000-3999	57,976,461.47	57,632,792.54	33,036,474.69	57,632,792.54	0.00	0.0%
4) Books and Supplies		4000-4999	3,925,271.00	4,936,724.88	1,603,510.71	4,936,724.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,725,425.91	14,677,266.98	8,408,591.36	14,677,266.98	0.00	0.0%
6) Capital Outlay		6000-6999	1,400,479.00	2,971,715.16	442,762.43	2,971,715.16	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	459,740.00	1,266,038.00	928,780.49	1,266,038.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,339,242.98)	(1,903,307.77)	0.00	(1,903,307.77)	0.00	0.0%
9) TOTAL, EXPENDITURES			199,901,250.45	203,475,159.97	117,010,143.09	203,475,159.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			42,080,094.55	45,658,995.94	30,399,156.30	45,658,995.94		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(46,722,142.21)	(45,044,599.78)	0.00	(45,044,599.78)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,722,142.21)	(43,093,241.78)	0.00	(43,093,241.78)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(4,642,047.66)	2,565,754.16	30,399,156.30	2,565,754.16		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,394,795.29	39,394,795.29		39,394,795.29	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)			39,394,795.29	39,394,795.29		39,394,795.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,394,795.29	39,394,795.29		39,394,795.29		
2) Ending Balance, June 30 (E + F1e)			34,752,747.63	41,960,549.45		41,960,549.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	340,000.00	340,000.00		340,000.00		
Stores		9712	154,300.00	107,512.63		107,512.63		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	700,000.00	8,724,194.00		8,724,194.00		
Instructional Materials	1100	9760	700,000.00					
Declining Enrollment Mitigation	0000	9760		3,643,500.00				
School Site Donation Carry over	0000	9760		579,393.00				
Facility Use	0000	9760		747,511.00				
Technology	0000	9760		2,100,000.00				
Pension Increases 2 Years	0000	9760		925,000.00				
Instructional Materials	1100	9760		728,790.00				
Declining Enrollment Mitigation	0000	9760				3,643,500.00		
School Site Donation Carry over	0000	9760				579,393.00		
Facility Use	0000	9760				747,511.00		
Technology	0000	9760				2,100,000.00		
Pension Increases 2 Years	0000	9760				925,000.00		
Instructional Materials	1100	9760				728,790.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,048,577.00	9,851,908.61		9,851,908.61		
Unassigned/Unappropriated Amount		9790	24,509,870.63	22,936,934.21		22,936,934.21		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	100,113,830.00	97,202,232.00	67,206,071.00	97,202,232.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	56,335,782.00	55,062,668.00	30,817,673.00	55,062,668.00	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	264,334.00	257,614.00	127,187.67	257,614.00	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	51,045,829.00	52,986,445.00	28,153,487.39	52,986,445.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,587,387.00	1,826,901.00	1,814,968.79	1,826,901.00	0.00	0.0%
Prior Years' Taxes		8043	(92,203.00)	709.00	6,223.66	709.00	0.00	0.0%
Supplemental Taxes		8044	4,681,338.00	4,969,777.00	2,114,956.72	4,969,777.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(132,102.00)	362,169.00	404,270.32	362,169.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,382,342.00	18,580,703.00	8,529,848.15	18,580,703.00	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			231,186,537.00	231,249,218.00	139,174,686.70	231,249,218.00	0.00	0.0%

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LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(231,507.00)	(252,920.00)	(120,711.00)	(252,920.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			230,955,030.00	230,996,298.00	139,053,975.70	230,996,298.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	150,000.00	315,441.78	201,339.70	315,441.78	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,000.00	315,441.78	201,339.70	315,441.78	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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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	896,000.00	892,467.00	892,467.00	892,467.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,080,000.00	3,480,319.00	1,811,505.60	3,480,319.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,800,000.00	3,333,547.50	1,913,510.50	3,333,547.50	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,776,000.00	7,706,333.50	4,617,483.10	7,706,333.50	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	50,685.00	50,685.00	50,685.00	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	128,600.00	193,600.00	99,915.33	193,600.00	0.00	0.0%
Interest		8660	401,000.00	3,567,436.23	1,280,526.02	3,567,436.23	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(1,321,164.00)	0.00	(1,321,164.00)	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%

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Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	1,760,000.00	0.00	1,760,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,560,715.00	5,865,525.40	2,105,374.54	5,865,525.40	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,100,315.00	10,116,082.63	3,536,500.89	10,116,082.63	0.00	0.0%
TOTAL, REVENUES			241,981,345.00	249,134,155.91	147,409,299.39	249,134,155.91	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	76,410,705.68	75,899,077.32	45,055,445.15	75,899,077.32	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,531,409.58	9,029,327.69	5,396,398.47	9,029,327.69	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,910,880.47	9,909,718.44	5,720,398.14	9,909,718.44	0.00	0.0%
Other Certificated Salaries		1900	26,129.00	177,312.17	63,667.91	177,312.17	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			95,879,124.73	95,015,435.62	56,235,909.67	95,015,435.62	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,950,952.33	2,180,863.19	1,535,232.34	2,180,863.19	0.00	0.0%
Classified Support Salaries		2200	13,254,749.20	14,027,245.76	7,520,526.40	14,027,245.76	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,924,580.70	1,945,219.74	1,152,053.94	1,945,219.74	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,365,238.45	9,342,171.76	5,396,968.48	9,342,171.76	0.00	0.0%
Other Classified Salaries		2900	1,378,470.64	1,382,994.11	749,332.58	1,382,994.11	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,873,991.32	28,878,494.56	16,354,113.74	28,878,494.56	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,255,579.87	18,050,132.32	10,596,524.85	18,050,132.32	0.00	0.0%
PERS		3201-3202	7,037,630.91	6,972,708.26	3,720,787.02	6,972,708.26	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,668,845.49	3,680,299.05	2,053,515.44	3,680,299.05	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,193,513.47	21,032,154.46	11,771,942.28	21,032,154.46	0.00	0.0%
Unemployment Insurance		3501-3502	109,183.40	65,123.65	36,318.26	65,123.65	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)
Workers' Compensation		3601-3602	2,597,796.33	2,601,320.72	1,505,181.47	2,601,320.72	0.00	0.0%
OPEB, Allocated		3701-3702	4,307,296.00	4,422,788.08	2,569,902.58	4,422,788.08	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	806,616.00	808,266.00	782,302.79	808,266.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,976,461.47	57,632,792.54	33,036,474.69	57,632,792.54	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	137.00	(843.95)	137.00	0.00	0.0%
Books and Other Reference Materials		4200	1,350.00	9,434.67	3,911.44	9,434.67	0.00	0.0%
Materials and Supplies		4300	3,423,390.00	4,242,537.94	1,406,159.54	4,242,537.94	0.00	0.0%
Noncapitalized Equipment		4400	500,531.00	684,615.27	194,283.68	684,615.27	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,925,271.00	4,936,724.88	1,603,510.71	4,936,724.88	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	136,427.00	253,010.95	136,888.58	253,010.95	0.00	0.0%
Dues and Memberships		5300	62,884.00	97,529.63	71,851.08	97,529.63	0.00	0.0%
Insurance		5400-5450	2,116,867.00	2,232,851.00	2,114,967.00	2,232,851.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,976,988.90	6,636,846.50	2,869,738.43	6,636,846.50	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	527,421.00	1,266,950.47	488,794.43	1,266,950.47	0.00	0.0%
Transfers of Direct Costs		5710	(865,064.99)	(938,662.00)	(93,064.14)	(938,662.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(352,100.00)	(352,200.00)	(9,244.53)	(352,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,635,150.00	5,094,086.43	2,788,850.16	5,094,086.43	0.00	0.0%
Communications		5900	486,853.00	386,854.00	39,810.35	386,854.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,725,425.91	14,677,266.98	8,408,591.36	14,677,266.98	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,400,479.00	980,357.16	442,762.43	980,357.16	0.00	0.0%
Equipment Replacement		6500	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
Lease Assets		6600	0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,400,479.00	2,971,715.16	442,762.43	2,971,715.16	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	130,000.00	51,968.00	130,000.00	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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	45,895.00	45,895.00	13,089.24	45,895.00	0.00	0.0%
Other Debt Service - Principal		7439	413,845.00	1,090,143.00	863,723.25	1,090,143.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			459,740.00	1,266,038.00	928,780.49	1,266,038.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,003,197.48)	(1,584,270.38)	0.00	(1,584,270.38)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(336,045.50)	(319,037.39)	0.00	(319,037.39)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,339,242.98)	(1,903,307.77)	0.00	(1,903,307.77)	0.00	0.0%
TOTAL, EXPENDITURES			199,901,250.45	203,475,159.97	117,010,143.09	203,475,159.97	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
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	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(46,722,142.21)	(45,044,599.78)	0.00	(45,044,599.78)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,722,142.21)	(45,044,599.78)	0.00	(45,044,599.78)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(46,722,142.21)	(43,093,241.78)	0.00	(43,093,241.78)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,558,630.00	1,688,429.00	0.00	1,688,429.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,504,651.02	20,362,576.16	3,861,754.24	20,362,576.16	0.00	0.0%
3) Other State Revenue		8300-8599	17,664,067.80	28,664,192.43	6,509,088.49	28,664,192.43	0.00	0.0%
4) Other Local Revenue		8600-8799	15,886,482.65	22,498,671.78	10,892,533.12	22,498,671.78	0.00	0.0%
5) TOTAL, REVENUES			50,613,831.47	73,213,869.37	21,263,375.85	73,213,869.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,100,625.54	31,169,485.88	17,107,464.83	31,169,485.88	0.00	0.0%
2) Classified Salaries		2000-2999	17,657,537.52	16,702,811.79	8,677,164.85	16,702,811.79	0.00	0.0%
3) Employee Benefits		3000-3999	32,450,454.66	34,461,826.81	13,375,764.42	34,461,826.81	0.00	0.0%
4) Books and Supplies		4000-4999	5,143,510.22	9,418,072.29	2,192,000.83	9,418,072.29	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,752,834.18	26,518,839.71	9,065,758.48	26,518,839.71	0.00	0.0%
6) Capital Outlay		6000-6999	300,781.00	3,721,407.91	682,719.87	3,721,407.91	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,309,054.00	1,365,158.00	165,718.54	1,365,158.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,003,197.50	1,584,270.46	0.00	1,584,270.46	0.00	0.0%
9) TOTAL, EXPENDITURES			101,717,994.62	124,941,872.85	51,266,591.82	124,941,872.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,104,163.15)	(51,728,003.48)	(30,003,215.97)	(51,728,003.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	46,722,142.21	45,044,599.78	0.00	45,044,599.78	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,722,142.21	45,044,599.78	0.00	45,044,599.78		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,382,020.94)	(6,683,403.70)	(30,003,215.97)	(6,683,403.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,285,602.32	54,285,602.32		54,285,602.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,285,602.32	54,285,602.32		54,285,602.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,285,602.32	54,285,602.32		54,285,602.32		
2) Ending Balance, June 30 (E + F1e)			49,903,581.38	47,602,198.62		47,602,198.62		
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	49,903,581.39	47,602,198.89		47,602,198.89		
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	(.01)	(.27)		(.27)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,558,630.00	1,688,429.00	0.00	1,688,429.00	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			1,558,630.00	1,688,429.00	0.00	1,688,429.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,860,155.00	5,920,589.79	0.00	5,920,589.79	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	404,097.00	711,077.04	310.02	711,077.04	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	131,052.00	188,486.06	0.00	188,486.06	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	2,134,976.00	2,172,136.25	1,039,917.58	2,172,136.25	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	375,630.00	591,788.96	0.00	591,788.96	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	74,972.00	63,550.18	13,969.18	63,550.18	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	338,771.00	588,449.77	216,738.50	588,449.77	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	185,971.00	443,270.67	102,025.33	443,270.67	0.00	0.0%
Career and Technical Education	3500-3599	8290	109,642.00	142,719.00	5,222.64	142,719.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,889,385.02	9,540,508.44	2,483,570.99	9,540,508.44	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,504,651.02	20,362,576.16	3,861,754.24	20,362,576.16	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	(1,796,838.00)	(1,796,838.00)	(1,796,838.00)	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,214,000.00	1,499,745.00	158,401.48	1,499,745.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	463,403.30	2,097,592.59	930,078.34	2,097,592.59	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	15,986,664.50	26,863,692.84	7,217,446.67	26,863,692.84	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,664,067.80	28,664,192.43	6,509,088.49	28,664,192.43	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,122,602.34	1,565,992.01	110,885.85	1,565,992.01	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	782,060.31	6,438,332.91	2,361,829.09	6,438,332.91	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	13,981,820.00	14,494,346.86	8,419,818.18	14,494,346.86	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,886,482.65	22,498,671.78	10,892,533.12	22,498,671.78	0.00	0.0%
TOTAL, REVENUES			50,613,831.47	73,213,869.37	21,263,375.85	73,213,869.37	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,071,048.04	26,242,019.80	14,534,008.17	26,242,019.80	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,265,972.50	1,664,549.00	731,831.84	1,664,549.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,189,029.00	1,924,003.08	1,075,994.84	1,924,003.08	0.00	0.0%
Other Certificated Salaries		1900	574,576.00	1,338,914.00	765,629.98	1,338,914.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,100,625.54	31,169,485.88	17,107,464.83	31,169,485.88	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,856,653.38	10,941,766.95	5,716,635.39	10,941,766.95	0.00	0.0%
Classified Support Salaries		2200	2,264,051.13	2,415,108.70	1,304,631.96	2,415,108.70	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	947,034.58	989,316.59	545,689.62	989,316.59	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,733,675.27	1,412,188.95	627,473.52	1,412,188.95	0.00	0.0%
Other Classified Salaries		2900	856,123.16	944,430.60	482,734.36	944,430.60	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,657,537.52	16,702,811.79	8,677,164.85	16,702,811.79	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,494,482.07	16,894,010.03	3,183,538.03	16,894,010.03	0.00	0.0%
PERS		3201-3202	4,197,949.23	4,031,514.15	2,138,562.57	4,031,514.15	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,712,899.65	1,650,118.51	898,173.61	1,650,118.51	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,031,975.42	8,869,497.21	4,602,124.54	8,869,497.21	0.00	0.0%
Unemployment Insurance		3501-3502	50,993.71	25,665.94	12,852.47	25,665.94	0.00	0.0%
Workers' Compensation		3601-3602	951,654.58	976,805.97	533,875.70	976,805.97	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	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,500.00	14,215.00	6,637.50	14,215.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,450,454.66	34,461,826.81	13,375,764.42	34,461,826.81	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	140,000.00	(22,402.80)	140,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	188,402.16	35,145.36	188,402.16	0.00	0.0%
Materials and Supplies		4300	4,710,138.22	7,960,905.92	1,974,366.86	7,960,905.92	0.00	0.0%
Noncapitalized Equipment		4400	431,372.00	1,128,764.21	204,891.41	1,128,764.21	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,143,510.22	9,418,072.29	2,192,000.83	9,418,072.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,408,501.00	6,204,544.90	2,368,475.98	6,204,544.90	0.00	0.0%
Travel and Conferences		5200	159,973.00	382,705.88	189,987.91	382,705.88	0.00	0.0%
Dues and Memberships		5300	0.00	50.00	50.00	50.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,716,443.00	8,367,050.28	2,833,416.09	8,367,050.28	0.00	0.0%
Transfers of Direct Costs		5710	865,064.99	938,662.00	93,064.14	938,662.00	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	4,587,102.19	10,610,076.65	3,574,312.25	10,610,076.65	0.00	0.0%
Communications		5900	15,750.00	15,750.00	6,452.11	15,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,752,834.18	26,518,839.71	9,065,758.48	26,518,839.71	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,161,349.21	516,530.69	1,161,349.21	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	300,781.00	2,532,349.70	166,189.18	2,532,349.70	0.00	0.0%
Equipment Replacement		6500	0.00	27,709.00	0.00	27,709.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,781.00	3,721,407.91	682,719.87	3,721,407.91	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	265,000.00	265,000.00	(32,573.03)	265,000.00	0.00	0.0%
Payments to County Offices		7142	960,000.00	960,000.00	189,941.88	960,000.00	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%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,473.00	33,892.00	1,968.19	33,892.00	0.00	0.0%
Other Debt Service - Principal		7439	64,581.00	106,266.00	6,381.50	106,266.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,309,054.00	1,365,158.00	165,718.54	1,365,158.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,003,197.50	1,584,270.46	0.00	1,584,270.46	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			1,003,197.50	1,584,270.46	0.00	1,584,270.46	0.00	0.0%
TOTAL, EXPENDITURES			101,717,994.62	124,941,872.85	51,266,591.82	124,941,872.85	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2023-24 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)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	46,722,142.21	45,044,599.78	0.00	45,044,599.78	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			46,722,142.21	45,044,599.78	0.00	45,044,599.78	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			46,722,142.21	45,044,599.78	0.00	45,044,599.78	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	232,513,660.00	232,684,727.00	139,053,975.70	232,684,727.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,654,651.02	20,678,017.94	4,063,093.94	20,678,017.94	0.00	0.0%
3) Other State Revenue		8300-8599	25,440,067.80	36,370,525.93	11,126,571.59	36,370,525.93	0.00	0.0%
4) Other Local Revenue		8600-8799	18,986,797.65	32,614,754.41	14,429,034.01	32,614,754.41	0.00	0.0%
5) TOTAL, REVENUES			292,595,176.47	322,348,025.28	168,672,675.24	322,348,025.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,979,750.27	126,184,921.50	73,343,374.50	126,184,921.50	0.00	0.0%
2) Classified Salaries		2000-2999	46,531,528.84	45,581,306.35	25,031,278.59	45,581,306.35	0.00	0.0%
3) Employee Benefits		3000-3999	90,426,916.13	92,094,619.35	46,412,239.11	92,094,619.35	0.00	0.0%
4) Books and Supplies		4000-4999	9,068,781.22	14,354,797.17	3,795,511.54	14,354,797.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,478,260.09	41,196,106.69	17,474,349.84	41,196,106.69	0.00	0.0%
6) Capital Outlay		6000-6999	1,701,260.00	6,693,123.07	1,125,482.30	6,693,123.07	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,768,794.00	2,631,196.00	1,094,499.03	2,631,196.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(336,045.48)	(319,037.31)	0.00	(319,037.31)	0.00	0.0%
9) TOTAL, EXPENDITURES			301,619,245.07	328,417,032.82	168,276,734.91	328,417,032.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,024,068.60)	(6,069,007.54)	395,940.33	(6,069,007.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,951,358.00	0.00	1,951,358.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,024,068.60)	(4,117,649.54)	395,940.33	(4,117,649.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,680,397.61	93,680,397.61		93,680,397.61	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)			93,680,397.61	93,680,397.61		93,680,397.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,680,397.61	93,680,397.61		93,680,397.61		
2) Ending Balance, June 30 (E + F1e)			84,656,329.01	89,562,748.07		89,562,748.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	340,000.00	340,000.00		340,000.00		
Stores		9712	154,300.00	107,512.63		107,512.63		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	49,903,581.39	47,602,198.89		47,602,198.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	700,000.00	8,724,194.00		8,724,194.00		
Instructional Materials	1100	9760	700,000.00					
Declining Enrollment Mitigation	0000	9760		3,643,500.00		3,643,500.00		
School Site Donation Carry over	0000	9760		579,393.00		579,393.00		
Facility Use	0000	9760		747,511.00		747,511.00		
Technology	0000	9760		2,100,000.00		2,100,000.00		
Pension Increases 2 Years	0000	9760		925,000.00		925,000.00		
Instructional Materials	1100	9760		728,790.00		728,790.00		
Declining Enrollment Mitigation	0000	9760				3,643,500.00		
School Site Donation Carryover	0000	9760				579,393.00		
Facility Use	0000	9760				747,511.00		
Technology	0000	9760				2,100,000.00		
Pension Increases 2 Years	0000	9760				925,000.00		
Instructional Materials	1100	9760				728,790.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,048,577.00	9,851,908.61		9,851,908.61		
Unassigned/Unappropriated Amount		9790	24,509,870.62	22,936,933.94		22,936,933.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	100,113,830.00	97,202,232.00	67,206,071.00	97,202,232.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	56,335,782.00	55,062,668.00	30,817,673.00	55,062,668.00	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	264,334.00	257,614.00	127,187.67	257,614.00	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	51,045,829.00	52,986,445.00	28,153,487.39	52,986,445.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,587,387.00	1,826,901.00	1,814,968.79	1,826,901.00	0.00	0.0%
Prior Years' Taxes		8043	(92,203.00)	709.00	6,223.66	709.00	0.00	0.0%
Supplemental Taxes		8044	4,681,338.00	4,969,777.00	2,114,956.72	4,969,777.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(132,102.00)	362,169.00	404,270.32	362,169.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,382,342.00	18,580,703.00	8,529,848.15	18,580,703.00	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			231,186,537.00	231,249,218.00	139,174,686.70	231,249,218.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(231,507.00)	(252,920.00)	(120,711.00)	(252,920.00)	0.00	0.0%
Property Taxes Transfers		8097	1,558,630.00	1,688,429.00	0.00	1,688,429.00	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			232,513,660.00	232,684,727.00	139,053,975.70	232,684,727.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,860,155.00	5,920,589.79	0.00	5,920,589.79	0.00	0.0%
Special Education Discretionary Grants		8182	404,097.00	711,077.04	310.02	711,077.04	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	131,052.00	188,486.06	0.00	188,486.06	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	2,134,976.00	2,172,136.25	1,039,917.58	2,172,136.25	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	375,630.00	591,788.96	0.00	591,788.96	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	74,972.00	63,550.18	13,969.18	63,550.18	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	338,771.00	588,449.77	216,738.50	588,449.77	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	185,971.00	443,270.67	102,025.33	443,270.67	0.00	0.0%
Career and Technical Education	3500-3599	8290	109,642.00	142,719.00	5,222.64	142,719.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,039,385.02	9,855,950.22	2,684,910.69	9,855,950.22	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,654,651.02	20,678,017.94	4,063,093.94	20,678,017.94	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(1,796,838.00)	(1,796,838.00)	(1,796,838.00)	0.00	0.0%
Mandated Costs Reimbursements		8550	896,000.00	892,467.00	892,467.00	892,467.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,294,000.00	4,980,064.00	1,969,907.08	4,980,064.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	463,403.30	2,097,592.59	930,078.34	2,097,592.59	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	19,786,664.50	30,197,240.34	9,130,957.17	30,197,240.34	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,440,067.80	36,370,525.93	11,126,571.59	36,370,525.93	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	50,685.00	50,685.00	50,685.00	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	128,600.00	193,600.00	99,915.33	193,600.00	0.00	0.0%
Interest		8660	401,000.00	3,567,436.23	1,280,526.02	3,567,436.23	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(1,321,164.00)	0.00	(1,321,164.00)	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%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,132,602.34	3,325,992.01	110,885.85	3,325,992.01	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,342,775.31	12,303,858.31	4,467,203.63	12,303,858.31	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								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	13,981,820.00	14,494,346.86	8,419,818.18	14,494,346.86	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,986,797.65	32,614,754.41	14,429,034.01	32,614,754.41	0.00	0.0%
TOTAL, REVENUES			292,595,176.47	322,348,025.28	168,672,675.24	322,348,025.28	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	101,481,753.72	102,141,097.12	59,589,453.32	102,141,097.12	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,797,382.08	10,693,876.69	6,128,230.31	10,693,876.69	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,099,909.47	11,833,721.52	6,796,392.98	11,833,721.52	0.00	0.0%
Other Certificated Salaries		1900	600,705.00	1,516,226.17	829,297.89	1,516,226.17	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			124,979,750.27	126,184,921.50	73,343,374.50	126,184,921.50	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,807,605.71	13,122,630.14	7,251,867.73	13,122,630.14	0.00	0.0%
Classified Support Salaries		2200	15,518,800.33	16,442,354.46	8,825,158.36	16,442,354.46	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,871,615.28	2,934,536.33	1,697,743.56	2,934,536.33	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,098,913.72	10,754,360.71	6,024,442.00	10,754,360.71	0.00	0.0%
Other Classified Salaries		2900	2,234,593.80	2,327,424.71	1,232,066.94	2,327,424.71	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,531,528.84	45,581,306.35	25,031,278.59	45,581,306.35	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,750,061.94	34,944,142.35	13,780,062.88	34,944,142.35	0.00	0.0%
PERS		3201-3202	11,235,580.14	11,004,222.41	5,859,349.59	11,004,222.41	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,381,745.14	5,330,417.56	2,951,689.05	5,330,417.56	0.00	0.0%
Health and Welfare Benefits		3401-3402	30,225,488.89	29,901,651.67	16,374,066.82	29,901,651.67	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	160,177.11	90,789.59	49,170.73	90,789.59	0.00	0.0%
Workers' Compensation		3601-3602	3,549,450.91	3,578,126.69	2,039,057.17	3,578,126.69	0.00	0.0%
OPEB, Allocated		3701-3702	4,307,296.00	4,422,788.08	2,569,902.58	4,422,788.08	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	817,116.00	822,481.00	788,940.29	822,481.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,426,916.13	92,094,619.35	46,412,239.11	92,094,619.35	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	140,137.00	(23,246.75)	140,137.00	0.00	0.0%
Books and Other Reference Materials		4200	3,350.00	197,836.83	39,056.80	197,836.83	0.00	0.0%
Materials and Supplies		4300	8,133,528.22	12,203,443.86	3,380,526.40	12,203,443.86	0.00	0.0%
Noncapitalized Equipment		4400	931,903.00	1,813,379.48	399,175.09	1,813,379.48	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,068,781.22	14,354,797.17	3,795,511.54	14,354,797.17	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,408,501.00	6,204,544.90	2,368,475.98	6,204,544.90	0.00	0.0%
Travel and Conferences		5200	296,400.00	635,716.83	326,876.49	635,716.83	0.00	0.0%
Dues and Memberships		5300	62,884.00	97,579.63	71,901.08	97,579.63	0.00	0.0%
Insurance		5400-5450	2,116,867.00	2,232,851.00	2,114,967.00	2,232,851.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,976,988.90	6,636,846.50	2,869,738.43	6,636,846.50	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,243,864.00	9,634,000.75	3,322,210.52	9,634,000.75	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	(352,100.00)	(352,200.00)	(9,244.53)	(352,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,222,252.19	15,704,163.08	6,363,162.41	15,704,163.08	0.00	0.0%
Communications		5900	502,603.00	402,604.00	46,262.46	402,604.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,478,260.09	41,196,106.69	17,474,349.84	41,196,106.69	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,161,349.21	516,530.69	1,161,349.21	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	1,701,260.00	3,512,706.86	608,951.61	3,512,706.86	0.00	0.0%
Equipment Replacement		6500	0.00	67,709.00	0.00	67,709.00	0.00	0.0%
Lease Assets		6600	0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,701,260.00	6,693,123.07	1,125,482.30	6,693,123.07	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	265,000.00	265,000.00	(32,573.03)	265,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	960,000.00	1,090,000.00	241,909.88	1,090,000.00	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%
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	65,368.00	79,787.00	15,057.43	79,787.00	0.00	0.0%
Other Debt Service - Principal		7439	478,426.00	1,196,409.00	870,104.75	1,196,409.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,768,794.00	2,631,196.00	1,094,499.03	2,631,196.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	.02	.08	0.00	.08		
Transfers of Indirect Costs - Interfund		7350	(336,045.50)	(319,037.39)	0.00	(319,037.39)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(336,045.48)	(319,037.31)	0.00	(319,037.31)	0.00	0.0%
TOTAL, EXPENDITURES			301,619,245.07	328,417,032.82	168,276,734.91	328,417,032.82	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,951,358.00	0.00	1,951,358.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	7,799,256.72
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.01
5810	Other Restricted Federal	.01
6266	Educator Effectiveness, FY 2021-22	1,723,509.18
6300	Lottery: Instructional Materials	1,733,769.75
6318	Antibias Education Grant	.21
6332	CA Community Schools Partnership Act - Implementation Grant	1,165,191.48
6387	Career Technical Education Incentive Grant Program	.01
6546	Mental Health-Related Services	683,066.57
6547	Special Education Early Intervention Preschool Grant	3,023,823.66
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,239,124.66
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,649,995.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,736,838.00
7339	Dual Enrollment Opportunities	100,000.00
7399	LCFF Equity Multiplier	355,782.00
7412	A-G Access/Success Grant	695,804.04
7413	A-G Learning Loss Mitigation Grant	54,000.81
7415	Classified School Employee Summer Assistance Program	206,760.65
7425	Expanded Learning Opportunities (ELO) Grant	.09
7435	Learning Recovery Emergency Block Grant	11,632,449.88
7810	Other Restricted State	511,966.75
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,398,180.52
9010	Other Restricted Local	892,678.89
Total, Restricted Balance		47,602,198.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,104,830.02	5,789,295.54	1,480,015.81	5,789,295.54	0.00	0.0%
3) Other State Revenue		8300-8599	6,265,963.13	6,840,933.65	2,365,905.21	6,840,933.65	0.00	0.0%
4) Other Local Revenue		8600-8799	417,450.00	487,876.62	395,228.77	487,876.62	0.00	0.0%
5) TOTAL, REVENUES			12,788,243.15	13,118,105.81	4,241,149.79	13,118,105.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,786,881.17	3,555,095.46	2,001,580.61	3,555,095.46	0.00	0.0%
3) Employee Benefits		3000-3999	1,331,748.57	1,274,908.90	682,411.79	1,274,908.90	0.00	0.0%
4) Books and Supplies		4000-4999	4,756,863.88	5,925,676.12	1,659,922.21	5,925,676.12	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	392,279.80	462,279.80	104,013.59	462,279.80	0.00	0.0%
6) Capital Outlay		6000-6999	930,000.00	4,615,000.00	161,673.07	4,615,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	330,286.36	312,433.96	0.00	312,433.96	0.00	0.0%
9) TOTAL, EXPENDITURES			11,528,059.78	16,145,394.24	4,609,601.27	16,145,394.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,260,183.37	(3,027,288.43)	(368,451.48)	(3,027,288.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,260,183.37	(3,027,288.43)	(368,451.48)	(3,027,288.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,994,088.27	15,994,088.27		15,994,088.27	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)			15,994,088.27	15,994,088.27		15,994,088.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,994,088.27	15,994,088.27		15,994,088.27		
2) Ending Balance, June 30 (E + F1e)			17,254,271.64	12,966,799.84		12,966,799.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	553,512.86		553,512.86		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	17,254,271.64	12,413,286.98		12,413,286.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,104,830.02	5,789,295.54	1,480,015.81	5,789,295.54	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,104,830.02	5,789,295.54	1,480,015.81	5,789,295.54	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,265,963.13	6,840,933.65	2,365,905.21	6,840,933.65	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,265,963.13	6,840,933.65	2,365,905.21	6,840,933.65	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	342,450.00	373,237.16	206,658.64	373,237.16	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	114,639.46	188,570.13	114,639.46	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			417,450.00	487,876.62	395,228.77	487,876.62	0.00	0.0%
TOTAL, REVENUES			12,788,243.15	13,118,105.81	4,241,149.79	13,118,105.81		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,888,170.80	2,656,385.09	1,481,466.97	2,656,385.09	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	497,356.00	497,356.00	290,124.31	497,356.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	401,354.37	401,354.37	229,989.33	401,354.37	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,786,881.17	3,555,095.46	2,001,580.61	3,555,095.46	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	603,263.47	571,784.93	332,703.32	571,784.93	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	289,696.41	271,964.37	149,421.89	271,964.37	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)
Health and Welfare Benefits		3401-3402	280,049.00	277,333.03	158,301.37	277,333.03	0.00	0.0%
Unemployment Insurance		3501-3502	1,893.45	1,777.96	973.77	1,777.96	0.00	0.0%
Workers' Compensation		3601-3602	78,388.44	73,590.81	41,011.44	73,590.81	0.00	0.0%
OPEB, Allocated		3701-3702	78,457.80	78,457.80	0.00	78,457.80	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,331,748.57	1,274,908.90	682,411.79	1,274,908.90	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	105,500.00	301,000.00	31,761.28	301,000.00	0.00	0.0%
Noncapitalized Equipment		4400	33,000.00	630,500.00	73,194.67	630,500.00	0.00	0.0%
Food		4700	4,618,363.88	4,994,176.12	1,554,966.26	4,994,176.12	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,756,863.88	5,925,676.12	1,659,922.21	5,925,676.12	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,500.00	19,500.00	7,308.17	19,500.00	0.00	0.0%
Dues and Memberships		5300	7,371.10	7,371.10	9,514.00	7,371.10	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	32,340.00	32,340.00	4,819.54	32,340.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,100.00	148,100.00	46,188.73	148,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	196,000.00	196,000.00	5,428.37	196,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,178.84	56,178.84	26,904.06	56,178.84	0.00	0.0%
Communications		5900	2,789.86	2,789.86	3,850.72	2,789.86	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,279.80	462,279.80	104,013.59	462,279.80	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	130,000.00	3,615,000.00	156,026.97	3,615,000.00	0.00	0.0%
Equipment Replacement		6500	800,000.00	1,000,000.00	5,646.10	1,000,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			930,000.00	4,615,000.00	161,673.07	4,615,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	330,286.36	312,433.96	0.00	312,433.96	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			330,286.36	312,433.96	0.00	312,433.96	0.00	0.0%
TOTAL, EXPENDITURES			11,528,059.78	16,145,394.24	4,609,601.27	16,145,394.24		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,985,580.07
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	675,131.47
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	45,938.97
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	39,053.67
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,667,235.05
9010	Other Restricted Local	347.75
Total, Restricted Balance		12,413,286.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,293,555.00	13,875,349.56	9,558,352.92	13,875,349.56	0.00	0.0%
5) TOTAL, REVENUES			11,293,555.00	13,875,349.56	9,558,352.92	13,875,349.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	520,127.00	520,127.00	303,407.37	520,127.00	0.00	0.0%
3) Employee Benefits		3000-3999	248,146.30	248,790.46	143,499.03	248,790.46	0.00	0.0%
4) Books and Supplies		4000-4999	395,250.00	715,372.77	578,924.82	715,372.77	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	410,200.00	978,856.00	643,413.70	978,856.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,610,025.00	11,149,877.00	6,863,880.82	11,149,877.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	9,187,211.58	9,389,660.91	6,252,887.17	9,389,660.91	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,370,959.88	23,002,684.14	14,786,012.91	23,002,684.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,077,404.88)	(9,127,334.58)	(5,227,659.99)	(9,127,334.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,447,920.00	19,592,645.67	6,083,655.62	19,592,645.67	0.00	0.0%
b) Transfers Out		7600-7629	0.00	8,334.78	8,334.78	8,334.78	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,447,920.00	19,584,310.89	6,075,320.84	19,584,310.89		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,370,515.12	10,456,976.31	847,660.85	10,456,976.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,627,469.53	76,627,469.53		76,627,469.53	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)			76,627,469.53	76,627,469.53		76,627,469.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,627,469.53	76,627,469.53		76,627,469.53		
2) Ending Balance, June 30 (E + F1e)			84,997,984.65	87,084,445.84		87,084,445.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	34,525,741.59	38,866,537.62		38,866,537.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	50,472,243.06	48,217,908.22		48,217,908.22		
Debt Service	0000	9760		9,385,023.00				
Facilities Projects	0000	9760		38,832,885.22				
Debt Service	0000	9760	9,385,023.00			9,385,023.00		
Facilities Projects	0000	9760	41,087,220.06			38,832,885.22		
Debt Service	0000	9760				9,385,023.00		
Facilities Projects	0000	9760				38,832,885.22		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	10,112,455.00	10,202,138.25	6,488,234.32	10,202,138.25	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	443,000.00	641,235.92	604,276.41	641,235.92	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								
Mitigation/Developer Fees		8681	738,000.00	3,031,875.39	2,465,842.19	3,031,875.39	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100.00	100.00	0.00	100.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,293,555.00	13,875,349.56	9,558,352.92	13,875,349.56	0.00	0.0%
TOTAL, REVENUES			11,293,555.00	13,875,349.56	9,558,352.92	13,875,349.56		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	169,732.00	169,732.00	99,010.31	169,732.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	248,328.00	248,328.00	144,858.00	248,328.00	0.00	0.0%
Other Classified Salaries		2900	102,067.00	102,067.00	59,539.06	102,067.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			520,127.00	520,127.00	303,407.37	520,127.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	138,769.89	138,769.89	80,949.05	138,769.89	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,789.72	39,789.72	22,367.02	39,789.72	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,560.00	59,204.16	33,749.99	59,204.16	0.00	0.0%
Unemployment Insurance		3501-3502	260.06	260.06	152.41	260.06	0.00	0.0%
Workers' Compensation		3601-3602	10,766.63	10,766.63	6,280.56	10,766.63	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			248,146.30	248,790.46	143,499.03	248,790.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	352,750.00	258,554.98	198,948.75	258,554.98	0.00	0.0%
Noncapitalized Equipment		4400	42,500.00	456,817.79	379,976.07	456,817.79	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			395,250.00	715,372.77	578,924.82	715,372.77	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,500.00	15,500.00	8,758.47	15,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	255,600.00	760,506.00	530,966.93	760,506.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	200.00	1,875.58	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	136,000.00	199,650.00	101,528.72	199,650.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	284.00	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,200.00	978,856.00	643,413.70	978,856.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Land Improvements		6170	0.00	60,000.00	0.00	60,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,580,025.00	10,995,596.23	6,799,600.92	10,995,596.23	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	64,280.77	64,279.90	64,280.77	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,610,025.00	11,149,877.00	6,863,880.82	11,149,877.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,940,580.07	5,016,639.97	2,495,580.08	5,016,639.97	0.00	0.0%
Other Debt Service - Principal		7439	4,246,631.51	4,373,020.94	3,757,307.09	4,373,020.94	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,187,211.58	9,389,660.91	6,252,887.17	9,389,660.91	0.00	0.0%
TOTAL, EXPENDITURES			19,370,959.88	23,002,684.14	14,786,012.91	23,002,684.14		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	16,447,920.00	19,592,645.67	6,083,655.62	19,592,645.67	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,447,920.00	19,592,645.67	6,083,655.62	19,592,645.67	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	8,334.78	8,334.78	8,334.78	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	8,334.78	8,334.78	8,334.78	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,447,920.00	19,584,310.89	6,075,320.84	19,584,310.89		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	38,866,537.62
Total, Restricted Balance		38,866,537.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,824,725.00	3,850,420.29	1,930,629.33	3,850,420.29	0.00	0.0%
5) TOTAL, REVENUES			3,824,725.00	3,850,420.29	1,930,629.33	3,850,420.29		
B. EXPENSES								
1) Certificated Salaries		1000-1999	2,000.00	2,000.00	1,367.24	2,000.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,210,636.79	2,050,331.48	1,158,162.56	2,050,331.48	0.00	0.0%
3) Employee Benefits		3000-3999	820,252.34	777,086.95	400,119.91	777,086.95	0.00	0.0%
4) Books and Supplies		4000-4999	206,000.00	206,000.00	70,976.00	206,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	249,800.00	249,800.00	38,346.61	249,800.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,488,689.13	3,285,218.43	1,668,972.32	3,285,218.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			336,035.87	565,201.86	261,657.01	565,201.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			336,035.87	565,201.86	261,657.01	565,201.86		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,030,256.79	1,030,256.79		1,030,256.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,030,256.79	1,030,256.79		1,030,256.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,030,256.79	1,030,256.79		1,030,256.79		
2) Ending Net Position, June 30 (E + F1e)			1,366,292.66	1,595,458.65		1,595,458.65		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,366,292.66	1,595,458.65		1,595,458.65		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	11,000.00	27,699.10	27,699.10	27,699.10	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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,813,725.00	3,822,721.19	1,902,930.23	3,822,721.19	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,824,725.00	3,850,420.29	1,930,629.33	3,850,420.29	0.00	0.0%
TOTAL, REVENUES			3,824,725.00	3,850,420.29	1,930,629.33	3,850,420.29		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,000.00	2,000.00	1,367.24	2,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,000.00	2,000.00	1,367.24	2,000.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,973,877.79	1,813,572.48	1,020,053.19	1,813,572.48	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	236,759.00	236,759.00	138,109.37	236,759.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,210,636.79	2,050,331.48	1,158,162.56	2,050,331.48	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	382.00	382.00	261.15	382.00	0.00	0.0%
PERS		3201-3202	434,574.73	412,925.91	205,466.39	412,925.91	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	169,142.71	156,879.36	84,425.10	156,879.36	0.00	0.0%
Health and Welfare Benefits		3401-3402	169,245.00	163,390.25	85,392.75	163,390.25	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)
Unemployment Insurance		3501-3502	1,106.32	1,026.17	554.97	1,026.17	0.00	0.0%
Workers' Compensation		3601-3602	45,801.58	42,483.26	24,019.55	42,483.26	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			820,252.34	777,086.95	400,119.91	777,086.95	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200,000.00	200,000.00	69,372.58	200,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	1,603.42	6,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,000.00	206,000.00	70,976.00	206,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,800.00	3,800.00	39.69	3,800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	800.00	0.00	800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,000.00	156,000.00	1,887.85	156,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,200.00	89,200.00	36,419.07	89,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			249,800.00	249,800.00	38,346.61	249,800.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,488,689.13	3,285,218.43	1,668,972.32	3,285,218.43		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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 Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,007,500.00	3,011,597.79	1,848,049.14	3,011,597.79	0.00	0.0%
5) TOTAL, REVENUES			3,007,500.00	3,011,597.79	1,848,049.14	3,011,597.79		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,773,000.00	3,048,014.00	1,859,618.57	3,048,014.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,773,000.00	3,048,014.00	1,859,618.57	3,048,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			234,500.00	(36,416.21)	(11,569.43)	(36,416.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			234,500.00	(36,416.21)	(11,569.43)	(36,416.21)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,026,852.22	1,026,852.22		1,026,852.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,026,852.22	1,026,852.22		1,026,852.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,026,852.22	1,026,852.22		1,026,852.22		
2) Ending Net Position, June 30 (E + F1e)			1,261,352.22	990,436.01		990,436.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,261,352.22	990,436.01		990,436.01		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,500.00	11,597.79	9,609.43	11,597.79	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								
In-District Premiums/Contributions		8674	3,000,000.00	3,000,000.00	1,838,439.71	3,000,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,007,500.00	3,011,597.79	1,848,049.14	3,011,597.79	0.00	0.0%
TOTAL, REVENUES			3,007,500.00	3,011,597.79	1,848,049.14	3,011,597.79		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,773,000.00	2,990,954.00	1,848,335.36	2,990,954.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	52.73	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	57,060.00	11,230.48	57,060.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,773,000.00	3,048,014.00	1,859,618.57	3,048,014.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,773,000.00	3,048,014.00	1,859,618.57	3,048,014.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,016.60	19,012.30	18,020.53	19,012.30	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	19,016.60	19,012.30	18,020.53	19,012.30	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	3.99	6.56	6.56	6.56	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	3.99	6.56	6.56	6.56	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	19,020.59	19,018.86	18,027.09	19,018.86	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	230,996,298.00	(2.60%)	224,987,728.00	1.00%	227,241,695.00
2. Federal Revenues	8100-8299	315,441.78	0.00%	315,441.78	0.00%	315,441.78
3. Other State Revenues	8300-8599	7,706,333.50	11.96%	8,628,229.30	1.53%	8,759,810.50
4. Other Local Revenues	8600-8799	10,116,082.63	(49.89%)	5,069,109.90	(12.54%)	4,433,219.52
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,951,358.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(45,044,599.78)	2.23%	(46,047,765.39)	2.73%	(47,303,253.65)
6. Total (Sum lines A1 thru A5c)		206,040,914.13	(6.35%)	192,952,743.59	.26%	193,446,913.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				95,015,435.62		97,649,037.98
b. Step & Column Adjustment				2,677,007.39		2,806,766.33
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(43,405.03)		(600,001.21)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,015,435.62	2.77%	97,649,037.98	2.26%	99,855,803.10
2. Classified Salaries						
a. Base Salaries				28,878,494.56		29,231,073.79
b. Step & Column Adjustment				526,993.09		540,774.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(174,413.86)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,878,494.56	1.22%	29,231,073.79	1.85%	29,771,848.66
3. Employee Benefits	3000-3999	57,632,792.54	3.40%	59,593,785.51	2.63%	61,159,575.19
4. Books and Supplies	4000-4999	4,936,724.88	(5.80%)	4,650,505.19	2.44%	4,764,119.96
5. Services and Other Operating Expenditures	5000-5999	14,677,266.98	(1.30%)	14,486,979.35	2.94%	14,912,981.06
6. Capital Outlay	6000-6999	2,971,715.16	(94.32%)	168,758.16	0.00%	168,758.16
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,266,038.00	0.00%	1,266,038.00	0.00%	1,266,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,903,307.77)	(25.50%)	(1,418,016.27)	3.31%	(1,464,966.58)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		203,475,159.97	1.06%	205,628,161.71	2.34%	210,434,157.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,565,754.16		(12,675,418.12)		(16,987,244.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,394,795.29		41,960,549.45		29,285,131.33
2. Ending Fund Balance (Sum lines C and D1)		41,960,549.45		29,285,131.33		12,297,886.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	447,512.63		447,512.63		447,512.63
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	8,724,194.00		1,308,183.00		1,308,183.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	9,851,908.61		9,566,375.92		9,725,924.74
2. Unassigned/Unappropriated	9790	22,936,934.21		17,963,059.78		816,266.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,960,549.45		29,285,131.33		12,297,886.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,851,908.61		9,566,375.92		9,725,924.74
c. Unassigned/Unappropriated	9790	22,936,934.21		17,963,059.78		816,266.56
(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		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 (Sum lines E1a thru E2c)		32,788,842.82		27,529,435.70		10,542,191.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: 2024-25 Adjustment is the combination of Staffing Adjustment to reduce Teacher FTE's, Removal of one-time expenses in donation accounts and City of San Marcos Health & Wellness Grant, Move back Teachers previously funded by ESSER III. 2025-26 Staffing Adjustment FTE decrease. B2d: 2024-25 Removal of one-time budgets in donations, bill to accounts and City of San Marcos Health & Wellness Grant, Add back positions previously paid by ESSER III, Add 4 new Custodian positions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,688,429.00	(5.29%)	1,599,058.00	0.00%	1,599,058.00
2. Federal Revenues	8100-8299	20,362,576.16	(60.43%)	8,057,990.00	0.00%	8,057,990.00
3. Other State Revenues	8300-8599	28,664,192.43	(5.83%)	26,993,239.00	(1.58%)	26,566,241.00
4. Other Local Revenues	8600-8799	22,498,671.78	(27.03%)	16,416,925.52	0.00%	16,416,925.52
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	45,044,599.78	2.23%	46,047,765.39	2.73%	47,303,253.65
6. Total (Sum lines A1 thru A5c)		118,258,469.15	(16.19%)	99,114,977.91	.84%	99,943,468.17
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,169,485.88		29,987,223.43
b. Step & Column Adjustment				928,471.11		811,890.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,110,733.56)		(1,040,678.95)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,169,485.88	(3.79%)	29,987,223.43	(.76%)	29,758,435.25
2. Classified Salaries						
a. Base Salaries				16,702,811.79		16,957,225.62
b. Step & Column Adjustment				308,004.12		313,708.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(53,590.29)		(192,929.37)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,702,811.79	1.52%	16,957,225.62	.71%	17,078,004.93
3. Employee Benefits	3000-3999	34,461,826.81	(.95%)	34,135,911.83	(2.30%)	33,350,397.18
4. Books and Supplies	4000-4999	9,418,072.29	(23.59%)	7,196,353.11	51.08%	10,872,267.10
5. Services and Other Operating Expenditures	5000-5999	26,518,839.71	(22.00%)	20,685,637.82	(2.80%)	20,105,432.98
6. Capital Outlay	6000-6999	3,721,407.91	(50.97%)	1,824,547.00	(95.19%)	87,709.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,365,158.00	0.00%	1,365,158.00	0.00%	1,365,158.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,584,270.46	(30.63%)	1,098,978.88	4.27%	1,145,929.19
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)		124,941,872.85	(9.36%)	113,251,035.69	.45%	113,763,333.63
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,683,403.70)		(14,136,057.78)		(13,819,865.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		54,285,602.32		47,602,198.62		33,466,140.84
2. Ending Fund Balance (Sum lines C and D1)		47,602,198.62		33,466,140.84		19,646,275.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	47,602,198.89		33,466,140.84		19,646,275.38
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.27)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,602,198.62		33,466,140.84		19,646,275.38
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d: 2024-25 Combination of removal of one-time grants and carryover including ESSER III, ELOG, ARP HCY II, UPK Planning & Implementation, Special Education attrition savings and the addition of the Learning Recovery Block Grant and Prop 28.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	232,684,727.00	(2.62%)	226,586,786.00	.99%	228,840,753.00
2. Federal Revenues	8100-8299	20,678,017.94	(59.51%)	8,373,431.78	0.00%	8,373,431.78
3. Other State Revenues	8300-8599	36,370,525.93	(2.06%)	35,621,468.30	(.83%)	35,326,051.50
4. Other Local Revenues	8600-8799	32,614,754.41	(34.12%)	21,486,035.42	(2.96%)	20,850,145.04
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,951,358.00	(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)		324,299,383.28	(9.94%)	292,067,721.50	.45%	293,390,381.32
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				126,184,921.50		127,636,261.41
b. Step & Column Adjustment				3,605,478.50		3,618,657.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,154,138.59)		(1,640,680.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,184,921.50	1.15%	127,636,261.41	1.55%	129,614,238.35
2. Classified Salaries						
a. Base Salaries				45,581,306.35		46,188,299.41
b. Step & Column Adjustment				834,997.21		854,483.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(228,004.15)		(192,929.37)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,581,306.35	1.33%	46,188,299.41	1.43%	46,849,853.59
3. Employee Benefits	3000-3999	92,094,619.35	1.78%	93,729,697.34	.83%	94,509,972.37
4. Books and Supplies	4000-4999	14,354,797.17	(17.47%)	11,846,858.30	31.99%	15,636,387.06
5. Services and Other Operating Expenditures	5000-5999	41,196,106.69	(14.62%)	35,172,617.17	(.44%)	35,018,414.04
6. Capital Outlay	6000-6999	6,693,123.07	(70.22%)	1,993,305.16	(87.13%)	256,467.16
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,631,196.00	0.00%	2,631,196.00	0.00%	2,631,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(319,037.31)	0.00%	(319,037.39)	0.00%	(319,037.39)
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)		328,417,032.82	(2.90%)	318,879,197.40	1.67%	324,197,491.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,117,649.54)		(26,811,475.90)		(30,807,109.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		93,680,397.61		89,562,748.07		62,751,272.17
2. Ending Fund Balance (Sum lines C and D1)		89,562,748.07		62,751,272.17		31,944,162.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	447,512.63		447,512.63		447,512.63
b. Restricted	9740	47,602,198.89		33,466,140.84		19,646,275.38
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,724,194.00		1,308,183.00		1,308,183.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,851,908.61		9,566,375.92		9,725,924.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	22,936,933.94		17,963,059.78		816,266.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,562,748.07		62,751,272.17		31,944,162.31
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,851,908.61		9,566,375.92		9,725,924.74
c. Unassigned/Unappropriated	9790	22,936,934.21		17,963,059.78		816,266.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.27)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		32,788,842.55		27,529,435.70		10,542,191.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.98%		8.63%		3.25%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	NCCSE					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		18,020.53		17,927.74		17,834.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		328,417,032.82		318,879,197.40		324,197,491.18
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)		328,417,032.82		318,879,197.40		324,197,491.18
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,852,510.98		9,566,375.92		9,725,924.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,852,510.98		9,566,375.92		9,725,924.74
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:

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 (2023-24)	District Regular	19,016.39	19,012.30		
	Charter School	0.00	0.00		
	Total ADA	19,016.39	19,012.30	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	18,337.80	18,333.72		
	Charter School				
	Total ADA	18,337.80	18,333.72	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	18,028.89	18,028.39		
	Charter School				
	Total ADA	18,028.89	18,028.39	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	19,420.00	19,374.00		
Charter School				
Total Enrollment	19,420.00	19,374.00	(.2%)	Met
1st Subsequent Year (2024-25)				
District Regular	19,320.00	19,276.00		
Charter School				
Total Enrollment	19,320.00	19,276.00	(.2%)	Met
2nd Subsequent Year (2025-26)				
District Regular	19,220.00	19,175.00		
Charter School				
Total Enrollment	19,220.00	19,175.00	(.2%)	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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 (2020-21)			
District Regular	20,063	19,894	
Charter School			
Total ADA/Enrollment	20,063	19,894	100.8%
Second Prior Year (2021-22)			
District Regular	18,108	19,735	
Charter School			
Total ADA/Enrollment	18,108	19,735	91.8%
First Prior Year (2022-23)			
District Regular	18,119	19,537	
Charter School			
Total ADA/Enrollment	18,119	19,537	92.7%
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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 (2023-24)				
District Regular	18,021	19,374		
Charter School	0			
Total ADA/Enrollment	18,021	19,374	93.0%	Met
1st Subsequent Year (2024-25)				
District Regular	17,928	19,276		
Charter School				
Total ADA/Enrollment	17,928	19,276	93.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	17,835	19,175		
Charter School				
Total ADA/Enrollment	17,835	19,175	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	231,147,065.00		
1st Subsequent Year (2024-25)	232,225,725.00	225,252,136.00	(3.0%)	Not Met
2nd Subsequent Year (2025-26)	235,764,327.00	227,512,767.00	(3.5%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected COLA decreased in 2024-25 from 3.94% to 0.76%

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	141,203,960.36	
Second Prior Year (2021-22)	154,661,693.85	167,628,375.27	92.3%
First Prior Year (2022-23)	169,137,475.76	184,272,200.15	91.8%
	Historical Average Ratio:		92.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	181,526,722.72		
1st Subsequent Year (2024-25)	186,473,897.28	205,628,161.71	90.7%	Met
2nd Subsequent Year (2025-26)	190,787,226.95	210,434,157.55	90.7%	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)		

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

Current Year (2023-24)	20,475,921.01	20,678,017.94	1.0%	No
1st Subsequent Year (2024-25)	8,328,569.21	8,373,431.78	.5%	No
2nd Subsequent Year (2025-26)	8,331,739.71	8,373,431.78	.5%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	31,566,703.88	36,370,525.93	15.2%	Yes
1st Subsequent Year (2024-25)	29,802,778.94	35,621,468.30	19.5%	Yes
2nd Subsequent Year (2025-26)	30,249,833.35	35,326,051.50	16.8%	Yes

Explanation:
(required if Yes)

2023-24: Added and updated awards that were not included at First Interim this includes ELOP, HTS reimbursement, Lottery, Prop 28 and Special Ed Early Intervention Preschool Grant. 2024-25 & 2025-26: Several awards that were added/updated in 2023-24 will be ongoing.

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

Current Year (2023-24)	26,982,619.64	32,614,754.41	20.9%	Yes
1st Subsequent Year (2024-25)	22,310,707.56	21,486,035.42	-3.7%	No
2nd Subsequent Year (2025-26)	22,478,135.22	20,850,145.04	-7.2%	Yes

Explanation:
(required if Yes)

2023-24: Increased facility use revenue, interest earnings, donations, and outside transportation. 2025-26: Removed one-time revenues

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

Current Year (2023-24)	14,734,617.99	14,354,797.17	-2.6%	No
1st Subsequent Year (2024-25)	12,903,596.65	11,846,858.30	-8.2%	Yes
2nd Subsequent Year (2025-26)	17,460,997.50	15,636,387.06	-10.4%	Yes

Explanation:
(required if Yes)

2024-25 & 2025-26 removed carry over expenses from several grants and donations that were included at 1st Interim as ongoing.

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

Current Year (2023-24)	38,787,094.81	41,196,106.69	6.2%	Yes
1st Subsequent Year (2024-25)	46,238,518.69	35,172,617.17	-23.9%	Yes
2nd Subsequent Year (2025-26)	34,331,789.74	35,018,414.04	2.0%	No

Explanation:
(required if Yes)

2023-24 Added carry over and increases in grants that were not included at 1st Interim 2024-25: Adjusted ELOP budget to match the year when funds will be expensed.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	79,025,244.53	89,663,298.28	13.5%	Not Met
1st Subsequent Year (2024-25)	60,442,055.71	65,480,935.50	8.3%	Not Met
2nd Subsequent Year (2025-26)	61,059,708.28	64,549,628.32	5.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	53,521,712.80	55,550,903.86	3.8%	Met
1st Subsequent Year (2024-25)	59,142,115.34	47,019,475.47	-20.5%	Not Met
2nd Subsequent Year (2025-26)	51,792,787.24	50,654,801.10	-2.2%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

2023-24: Added and updated awards that were not included at First Interim this includes ELOP, HTS reimbursement, Lottery, Prop 28 and Special Ed Early Intervention Preschool Grant. 2024-25 & 2025-26: Several awards that were added/updated in 2023-24 will be ongoing.

Explanation:

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

2023-24: Increased facility use revenue, interest earnings, donations, and outside transportation. 2025-26: Removed one-time revenues

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

Explanation:

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

2024-25 & 2025-26 removed carryover expenses from several grants and donations that were included at 1st Interim as ongoing.

Explanation:

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

2023-24 Added carryover and increases in grants that were not included at 1st Interim 2024-25: Adjusted ELOP budget to match the year when funds will be expensed.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	9,239,776.00	9,252,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,200,000.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	8.6%	3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.9%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	2,565,754.16	203,475,159.97	N/A	Met
1st Subsequent Year (2024-25)	(12,675,418.12)	205,628,161.71	6.2%	Not Met
2nd Subsequent Year (2025-26)	(16,987,244.40)	210,434,157.55	8.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Projected COLA for future years has been decreased dramatically compared to previous years as well as the district continue to project a decrease in enrollment and ADA. The three year ADA average amount used for funded ADA will decrease due to the years with higher ADA falling off of the calculation. The district will continue to right size staffing and expenses across the district as needed and closely monitor expenses.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	89,562,748.07	Met
1st Subsequent Year (2024-25)	62,751,272.17	Met
2nd Subsequent Year (2025-26)	31,944,162.31	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	90,500,266.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	18,020.53	17,927.74	17,834.99
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

NCCSE

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	328,417,032.82	318,879,197.40	324,197,491.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	328,417,032.82	318,879,197.40	324,197,491.18

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,852,510.98	9,566,375.92	9,725,924.74
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	9,852,510.98	9,566,375.92	9,725,924.74

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,851,908.61	9,566,375.92	9,725,924.74
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,936,934.21	17,963,059.78	816,266.56
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)	(.27)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	32,788,842.55	27,529,435.70	10,542,191.30
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.98%	8.63%	3.25%
District's Reserve Standard (Section 10B, Line 7):	9,852,510.98	9,566,375.92	9,725,924.74
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(46,897,225.97)	(45,044,599.78)	-4.0%	(1,852,626.19)	Met
1st Subsequent Year (2024-25)	(48,779,409.14)	(46,047,765.39)	-5.6%	(2,731,643.75)	Not Met
2nd Subsequent Year (2025-26)	(49,884,566.13)	(47,303,253.65)	-5.2%	(2,581,312.48)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projected contributions to Special Education was reduced due to additional attrition savings as well as the ability to use other Special Education grants as well as an increase in AB602 revenue.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If 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)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	0100 & 2538	7438/7439	1,309,039
Certificates of Participation				
General Obligation Bonds	26	5100	7438/7439	268,478,476
Supp Early Retirement Program	2	0100	3901	1,448,110
State School Building Loans				
Compensated Absences	ongoing	0100	3901-3902	1,474,388
Other Long-term Commitments (do not include OPEB):				
Site Lease	3	100	7438/7439	1,944,537
CFD & RDA	29	4900 & 2538	7438/7439	71,595,000
Lease Revenue Bonds	19	2,538	7438/7439	65,873,327
Net Pension Liability	ongoing	100	3901-3902	206,011,604
Vehicle Leases	5	100	7438/7439	461,315
Municipal Equipment Lease	20	100	7438/7439	20,753,137
TOTAL:				639,348,933

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	260,745	197,812	197,812	197,812
Certificates of Participation				
General Obligation Bonds	14,842,926	14,290,199	15,578,059	16,236,330
Supp Early Retirement Program	1,124,288	746,015	702,094	0
State School Building Loans				
Compensated Absences	1,533,265	1,474,388	1,474,388	1,474,388
Other Long-term Commitments (continued):				
Site Lease	1,008,799	1,007,399	1,010,642	1,038,260
CFD & RDA	6,811,118	6,788,906	6,707,956	6,677,856
Lease Revenue Bonds	5,013,250	5,157,500	5,290,250	5,421,500
Net Pension Liability				

Vehicle Leases	61,517	203,334	203,334	152,500
Municipal Equipment Lease	0	0	439,725	299,029
Total Annual Payments:	30,655,908	29,865,553	31,604,260	31,497,675
Has total annual payment increased over prior year (2022-23)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond annual payment increases to be paid with Special Property Taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	91,856,379.00	91,856,379.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	91,856,379.00	91,856,379.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	4,646,558.00	4,646,558.00
1st Subsequent Year (2024-25)	4,837,755.00	4,837,755.00
2nd Subsequent Year (2025-26)	5,124,606.00	5,124,606.00

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

Current Year (2023-24)	4,399,526.32	6,501,245.88
1st Subsequent Year (2024-25)	4,837,755.00	6,894,803.00
2nd Subsequent Year (2025-26)	5,124,606.00	6,018,360.00

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

Current Year (2023-24)	4,646,558.00	4,646,558.00
1st Subsequent Year (2024-25)	4,837,755.00	4,837,755.00
2nd Subsequent Year (2025-26)	5,124,606.00	5,124,606.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	487	487
1st Subsequent Year (2024-25)	497	497
2nd Subsequent Year (2025-26)	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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

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

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,152.5	1,071.4	1,051.0	1,043.0

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:

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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.):

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.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	708.2	760.8	760.8	760.8

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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?

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	105.9	103.9	103.9	103.9

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?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SAN MARCOS UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY	73791	06500	N. Schuff

Arazele Salazar
District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM	
				BEGINNING BALANCE:	\$ 102,594,076	\$ 102,263,213	\$ 99,366,522	\$ 110,720,122	\$ 108,885,486	\$ 84,691,592	\$ 97,191,139	\$ 102,276,381	\$ 87,523,246	\$ 92,348,459	\$ 86,408,765	\$ 79,362,034	July - June 30th	2023-24
LCFF SOURCES																		
1.1	S	8011		LCFF	\$ 15,274,107	\$ 15,274,107	\$ 15,274,107	\$ 15,274,107	\$ -	\$ -	\$ 6,109,643	\$ 6,924,262	\$ 6,924,262	\$ 6,924,262	\$ 2,299,113	\$ 97,202,232	\$ 97,202,232	
1.2	S	8021-8046		Property Taxes	\$ 769,002	\$ 922,786	\$ 448,467	\$ 779,634	\$ 2,480,344	\$ 18,544,518	\$ 8,676,344	\$ 1,510,090	\$ 1,510,090	\$ 15,535,810	\$ 6,946,416	\$ 2,280,114	\$ 60,403,615	\$ 60,403,615
1.3	S	8012		EPA	\$ -	\$ -	\$ 15,408,836	\$ -	\$ -	\$ 15,408,837	\$ -	\$ -	\$ -	\$ -	\$ 8,836,160	\$ 55,062,668	\$ 55,062,668	
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,529,848	\$ -	\$ -	\$ -	\$ -	\$ 18,580,703	\$ 18,580,703	
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ (62,769)	\$ (19,314)	\$ (19,314)	\$ (19,314)	\$ (20,234)	\$ (17,704)	\$ (17,704)	\$ (58,862)	\$ (252,920)	\$ (252,920)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 422,107	\$ -	\$ -	\$ 1,266,322	\$ 1,688,429	\$ 1,688,429	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8000-8099		TOTAL LCFF SOURCES	\$ 16,043,109	\$ 16,196,893	\$ 31,131,410	\$ 15,990,972	\$ 2,461,030	\$ 33,934,041	\$ 23,296,521	\$ 8,414,119	\$ 24,247,591	\$ 22,442,367	\$ 13,852,973	\$ 24,673,701	\$ 232,684,727	\$ 232,684,727
FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310	\$ 6,631,667	
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,122	\$ -	\$ -	\$ 47,122	\$ 94,243	\$ 188,486	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 285,845	\$ -	\$ -	\$ 435,041	\$ 319,032	\$ -	\$ 543,034	\$ -	\$ 543,034	\$ 2,125,986	\$ 2,172,136	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,947	\$ -	\$ -	\$ 147,947	\$ 295,894	\$ 591,789	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 151,313	\$ -	\$ 13,969	\$ -	\$ 65,426	\$ -	\$ 163,000	\$ -	\$ 163,000	\$ 556,708	\$ 652,000	
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ 185,865	\$ 38,487	\$ 4,708	\$ 113,459	\$ 21,276	\$ 22,560	\$ 70,851	\$ 54,093	\$ 114,635	\$ 107,135	\$ 733,070	\$ 1,053,515
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)	\$ -	\$ -	\$ -	\$ -	\$ 2,285,432	\$ -	\$ (578,946)	\$ -	\$ 2,300,000	\$ -	\$ -	\$ 3,352,732	\$ 7,359,218	\$ 7,359,218
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -	\$ 504,134	\$ 217,743	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ 757,329	\$ 2,029,206	\$ 2,029,206
		8100-8299		TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ 1,127,157	\$ 256,540	\$ 2,304,110	\$ 548,500	\$ (173,212)	\$ 22,560	\$ 3,821,954	\$ 54,093	\$ 114,635	\$ 5,118,299	\$ 13,194,635	\$ 20,678,018
OTHER STATE REVENUE																		
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 892,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,467	\$ 892,467	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ 324,928	\$ -	\$ -	\$ 1,644,979	\$ -	\$ 1,245,016	\$ -	\$ 1,245,016	\$ 4,459,939	\$ 4,980,064	
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 974,564	\$ 974,564	\$ 974,564	\$ 974,564	\$ -	\$ 389,825	\$ 441,799	\$ 441,799	\$ 441,799	\$ 441,799	\$ 442,858	\$ 6,498,135	\$ 6,498,135	
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 137,806	\$ 137,806	\$ 137,806	\$ 137,806	\$ -	\$ 55,122	\$ 62,472	\$ 62,472	\$ 62,472	\$ 62,472	\$ 222,535	\$ 1,078,767	\$ 1,078,767	
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,973,799	\$ 10,973,799	\$ 10,973,799	
3.8	A	Multiple		Other State	\$ 639,204	\$ 567,656	\$ 2,764,680	\$ 639,204	\$ 193,177	\$ 59,863	\$ (1,389,041)	\$ 41,648	\$ 57,968	\$ 815,384	\$ 2,661,642	\$ 2,956,490	\$ 10,007,875	\$ 10,007,875
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ 5,626,841	\$ (5,437,610)	\$ -	\$ (195,458)	\$ -	\$ 500,000	\$ -	\$ 951,871	\$ 493,774	\$ 1,939,419	\$ 1,939,419
		8300-8599		TOTAL OTHER STATE REVENUE	\$ 1,751,574	\$ 1,680,026	\$ 3,877,050	\$ 7,703,344	\$ (4,351,966)	\$ 59,863	\$ 505,427	\$ 545,918	\$ 1,062,239	\$ 2,564,671	\$ 4,117,784	\$ 16,334,472	\$ 35,850,401	\$ 36,370,526
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 749,243	\$ 766,069	\$ 1,363,781	\$ 1,363,781	\$ 1,363,781	\$ 1,424,505	\$ 1,388,659	\$ 618,243	\$ 618,243	\$ 618,243	\$ 3,601,557	\$ 14,494,347	\$ 14,494,347	
4.2	A	Multiple		Other Local	\$ 231,816	\$ 494,002	\$ 2,137,971	\$ 1,651,869	\$ 312,411	\$ 714,003	\$ 467,144	\$ 971,283	\$ 620,770	\$ 2,443,924	\$ 4,117,248	\$ 3,426,040	\$ 17,588,481	\$ 18,120,407
		8600-8799		TOTAL OTHER LOCAL REVENUE	\$ 981,059	\$ 1,260,071	\$ 3,501,752	\$ 3,015,650	\$ 1,676,192	\$ 2,138,508	\$ 1,855,803	\$ 1,589,526	\$ 1,239,013	\$ 3,062,167	\$ 4,735,490	\$ 7,027,597	\$ 32,082,828	\$ 32,614,754
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,141	\$ 212,207	\$ -	\$ -	\$ 368,119	\$ 603,467	\$ 1,951,358	
		8900-8998		TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,141	\$ 212,207	\$ -	\$ -	\$ 368,119	\$ 603,467	\$ 1,951,358	
		8000-8998		TOTAL REVENUE	\$ 18,775,741	\$ 19,136,990	\$ 39,637,369	\$ 26,966,505	\$ 2,089,366	\$ 36,680,912	\$ 25,484,539	\$ 10,595,265	\$ 30,583,003	\$ 28,123,298	\$ 22,820,883	\$ 53,522,188	\$ 314,416,058	\$ 324,299,383
SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 9,450,522	\$ 9,982,378	\$ 10,821,792	\$ 10,691,260	\$ 11,015,587	\$ 10,840,165	\$ 10,541,670	\$ 10,275,830	\$ 10,458,052	\$ 11,465,554	\$ 10,635,850	\$ 9,375,337	\$ 125,553,997	\$ 126,184,922
6.2	A	2000-2999		Classified	\$ 1,617,054	\$ 3,559,760	\$ 3,970,511	\$ 4,108,051	\$ 3,997,296	\$ 3,969,866	\$ 3,808,740	\$ 3,913,949	\$ 4,358,122	\$ 4,426,201	\$ 4,254,921	\$ 2,297,769	\$ 44,282,239	\$ 45,581,306
6.3	A	3000-3999		Benefits	\$ 5,050,411	\$ 6,429,327	\$ 6,786,981	\$ 6,538,153	\$ 6,409,626	\$ 6,268,527	\$ 8,929,214	\$ 6,967,324	\$ 7,233,222	\$ 7,475,074	\$ 6,875,287	\$ 5,922,423	\$ 80,885,570	\$ 81,120,820
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,973,799	\$ 10,973,799	\$ 10,973,799	
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		1000-3999		TOTAL SALARIES & BENEFITS	\$ 16,117,988	\$ 19,971,466	\$ 21,579,284	\$ 21,337,464	\$ 21,422,509	\$ 21,078,558	\$ 23,279,624	\$ 21,157,103	\$ 22,049,396	\$ 23,366,828	\$ 21,766,058	\$ 28,569,328	\$ 261,695,605	\$ 263,860,847
OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	\$ (920,851)	\$ 718,949	\$ 757,977	\$ 756,855	\$ 796,669	\$ 1,047,402	\$ 638,512	\$ 987,762	\$ 1,081,310	\$ 1,005,593	\$ 2,622,554	\$ 3,368,920	\$ 12,861,652	\$ 14,354,797
7.2	A	5500-5599		Utilities	\$ (759,557)	\$ 707,952	\$ 53,271	\$ 1,591,524	\$ 415,554	\$ 329,293	\$ 531,702	\$ 333,789	\$ 510,354	\$ 426,225	\$ 461,280	\$ 1,160,460	\$ 5,761,847	\$ 6,636,847
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 1,483,159	\$ 2,213,658	\$ 1,315,838	\$ 4,076,305	\$ 2,123,299	\$ 1,634,836	\$ 2,096,755	\$ 1,919,618	\$ 2,526,113	\$ 3,053,566	\$ 4,085,505	\$ 4,842,520	\$ 31,371,173	\$ 34,559,261
7.4	A	6000-6999		Capital	\$ (127,824)	\$ 178,196	\$ 3,582	\$ 387,621	\$ 190,773	\$ 78,632	\$ 75,262	\$ 379,185	\$ 390,460	\$ 1,282,337	\$ 1,578,276	\$ 2,040,228	\$ 6,456,729	\$ 6,693,123

SAN MARCOS UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY	73791	06500	N. Schuff

Arazele Salazar
 District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM
				BEGINNING BALANCE:												July - June 30th	2023-24
		CHART		\$ 102,594,076	\$ 102,263,213	\$ 99,366,522	\$ 110,720,122	\$ 108,885,486	\$ 84,691,592	\$ 97,191,139	\$ 102,276,381	\$ 87,523,246	\$ 92,348,459	\$ 86,408,765	\$ 79,362,034		
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ (53,335)	\$ 74,770	\$ 43,521	\$ 104,429	\$ 839,068	\$ 37,044	\$ 49,002	\$ 570,943	\$ (799,843)	\$ 368,715	\$ 314,276	\$ 200,829	\$ 1,749,418	\$ 2,312,159
7.7	M	4000-7998	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		4000-7998	TOTAL OTHER EXPENDITURES	\$ (378,409)	\$ 3,893,524	\$ 2,174,189	\$ 6,916,735	\$ 4,365,363	\$ 3,127,208	\$ 3,391,233	\$ 4,191,297	\$ 3,708,395	\$ 6,136,436	\$ 9,061,892	\$ 11,612,957	\$ 58,200,819	\$ 64,556,187
		1000-7998	TOTAL EXPENDITURES	\$ 15,739,579	\$ 23,864,990	\$ 23,753,473	\$ 28,254,198	\$ 25,787,872	\$ 24,205,766	\$ 26,670,857	\$ 25,348,400	\$ 25,757,790	\$ 29,503,264	\$ 30,827,950	\$ 40,182,285	\$ 319,896,424	\$ 328,417,034

SAN MARCOS UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY	73791	06500	N. Schuff

Arazele Salazar
District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM
BEGINNING BALANCE:	\$ 102,594,076	\$ 102,263,213	\$ 99,366,522	\$ 110,720,122	\$ 108,885,486	\$ 84,691,592	\$ 97,191,139	\$ 102,276,381	\$ 87,523,246	\$ 92,348,459	\$ 86,408,765	\$ 79,362,034	July - June 30th	2023-24

ASSETS		Beginning Bal											Ending Balance				
8.1	NP	9111-9199	Other Cash Equivalents	\$ 2,458,274	\$ (78,503)	\$ (271,048)	\$ (155,564)	\$ 204,556	\$ 174,356	\$ (22,805)	\$ (9,031)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,235
8.2	NP	9200-9299	Receivables	\$ (18,082,138)	\$ 3,031,119	\$ 1,640,746	\$ 10,533	\$ 2,044,192	\$ 6,099,342	\$ 418,397	\$ 3,377,472	\$ -	\$ -	\$ 500,000	\$ 960,336	\$ -	\$ (0)
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (1,663,812)	\$ -	\$ 348	\$ -	\$ -	\$ 1,663,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ (183,350)	\$ 26,267	\$ 68,837	\$ (10,759)	\$ 30,631	\$ 7,116	\$ (35,427)	\$ (10,827)	\$ -	\$ -	\$ 107,513	\$ -	\$ -	\$ 0
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ (17,471,025)	\$ 2,978,883	\$ 1,438,883	\$ (155,791)	\$ 2,279,378	\$ 7,944,278	\$ 360,165	\$ 3,357,615	\$ -	\$ -	\$ 607,513	\$ 960,336	\$ -	\$ 2,300,235

CURRENT LIABILITIES		Beginning Bal											Ending Balance				
9.1	NP	9500-9599	Payables	\$ 13,108,113	\$ (9,003,212)	\$ 2,935	\$ (471,334)	\$ (2,302,213)	\$ 189,412	\$ (15,994)	\$ 2,693,962	\$ -	\$ -	\$ (2,000,000)	\$ -	\$ (2,201,670)	\$ 0
9.2	NP	9650-9659	Unearned Revenue	\$ 4,609,445	\$ -	\$ -	\$ (4,609,435)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES		\$ 17,717,558	\$ (9,003,212)	\$ 2,935	\$ (5,080,770)	\$ (2,302,213)	\$ 189,412	\$ (15,994)	\$ 2,693,962	\$ -	\$ -	\$ (2,000,010)	\$ -	\$ (2,201,670)	\$ 0

OTHER ACTIVITY		Beginning Bal											Ending Balance				
10.1	NP	9793	Audit Adjustments	\$ (1,135,619)	\$ 1,135,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ 563	\$ (591)	\$ (1,811)	\$ 1,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ 451,947	\$ (451,947)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ 2,667,430	\$ 387,158	\$ 248,363	\$ (62,588)	\$ 26,655	\$ (319,770)	\$ 219,984	\$ -	\$ -	\$ (3,167,232)	\$ -	\$ -	\$ -	\$ (0)
10.6	NP	Multiple	Treasury Reconciling Items	\$ (10,690)	\$ 2,923	\$ 7,767	\$ (11,414)	\$ 11,413	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
9111-9499		TOTAL OTHER ACTIVITY		\$ 2,657,303	\$ 389,490	\$ 706,265	\$ (524,109)	\$ 38,068	\$ (319,770)	\$ 219,984	\$ -	\$ -	\$ (3,167,231)	\$ -	\$ -	\$ -	\$ (0)

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 93,596,067	\$ 90,699,376	\$ 102,052,977	\$ 100,218,340	\$ 84,691,592	\$ 88,523,994	\$ 93,609,236	\$ 78,856,101	\$ 83,681,313	\$ 77,741,619	\$ 70,694,888	\$ 81,833,121	\$ 90,746,799
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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	\$ 8,667,145	\$ -	\$ -	\$ -	\$ (8,667,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ 8,667,145	\$ -	\$ -	\$ -	\$ (8,667,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ 8,913,678																\$ 8,913,678
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ENDING CASH BALANCE 9110	\$ 102,263,213	\$ 99,366,522	\$ 110,720,122	\$ 108,885,486	\$ 84,691,592	\$ 97,191,139	\$ 102,276,381	\$ 87,523,246	\$ 92,348,459	\$ 86,408,765	\$ 79,362,034	\$ 90,500,267	\$ 90,500,266
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SAN MARCOS UNIFIED

2024-25 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY 2023-24	73791	06500	N. Schuff

Arazele Salazar
District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM
				BEGINNING BALANCE:												July - June 30th	MYP SY1 2024-25
LCFF SOURCES																	
1.1	S	8011	LCFF	\$ 14,248,031	\$ 14,248,031	\$ 14,248,031	\$ 14,248,031	\$ -	\$ -	\$ 5,699,212	\$ 6,459,107	\$ 6,459,107	\$ 6,459,107	\$ 6,459,107	\$ 6,459,107	\$ 94,986,871	\$ 94,986,871
1.2	S	8021-8046	Property Taxes	\$ 213,163	\$ 1,211,982	\$ 188,801	\$ 840,470	\$ 2,381,331	\$ 19,537,880	\$ 9,293,892	\$ 1,522,590	\$ 1,522,590	\$ 15,664,410	\$ 7,003,916	\$ 1,522,590	\$ 60,903,615	\$ 60,903,615
1.3	S	8012	EPA	\$ -	\$ -	\$ 12,670,237	\$ -	\$ -	\$ 12,670,237	\$ -	\$ -	\$ 12,670,237	\$ -	\$ -	\$ 12,670,237	\$ 50,680,947	\$ 50,680,947
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,340,352	\$ -	\$ -	\$ -	\$ -	\$ 9,340,352	\$ 18,680,703	\$ 18,680,703
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ (15,864)	\$ (31,729)	\$ (21,153)	\$ (21,153)	\$ (21,153)	\$ (21,153)	\$ (21,153)	\$ (18,509)	\$ (18,509)	\$ (18,509)	\$ (55,526)	\$ (264,408)	\$ (264,408)
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 399,765	\$ -	\$ -	\$ -	\$ 399,765	\$ -	\$ -	\$ 799,529	\$ 1,599,058	\$ 1,599,058
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 14,461,193	\$ 15,444,148	\$ 27,075,340	\$ 15,067,348	\$ 2,759,943	\$ 32,186,964	\$ 24,312,303	\$ 7,960,545	\$ 21,033,190	\$ 22,105,008	\$ 13,444,514	\$ 30,736,289	\$ 226,586,786	\$ 226,586,786
FEDERAL REVENUE																	
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,264,252
2.3	S/A	8285 9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 29,013	\$ -	\$ -	\$ -	\$ 29,013	\$ -	\$ -	\$ 29,013	\$ 87,039	\$ 116,052
2.4	S	8290 3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 567,319	\$ -	\$ -	\$ 567,319	\$ -	\$ -	\$ 567,319	\$ -	\$ -	\$ 567,319	\$ 2,269,276	\$ 2,269,276
2.5	S	8290 4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 106,732	\$ -	\$ -	\$ 106,732	\$ -	\$ -	\$ 106,732	\$ -	\$ -	\$ 106,732	\$ 426,926	\$ 426,926
2.6	S	8290 4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 131,314	\$ -	\$ -	\$ 131,314	\$ -	\$ -	\$ 131,314	\$ -	\$ -	\$ 131,314	\$ 525,257	\$ 525,257
2.7	A	Multiple	Other Federal	\$ 10,493	\$ 55,500	\$ 44,391	\$ 150,060	\$ 28,017	\$ 54,629	\$ 151,474	\$ 16,525	\$ 51,896	\$ 39,622	\$ 83,967	\$ 78,474	\$ 765,048	\$ 771,669
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				\$ 10,493	\$ 55,500	\$ 849,755	\$ 150,060	\$ 57,030	\$ 859,994	\$ 151,474	\$ 16,525	\$ 886,274	\$ 39,622	\$ 83,967	\$ 912,852	\$ 4,073,546	\$ 8,373,432
OTHER STATE REVENUE																	
3.1	S	8311-8319 6500&6510	PA Sp. Ed. (SELPA Administrator & Incent)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319	PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550	Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 892,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,798	\$ 892,798
3.4	S	8560	Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,165,571	\$ -	\$ -	\$ 1,165,571	\$ -	\$ 1,165,571	\$ 3,496,713	\$ 4,662,284
3.5	S	8590 2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 974,720	\$ 974,720	\$ 974,720	\$ 974,720	\$ -	\$ 389,888	\$ 441,873	\$ 441,873	\$ 441,873	\$ 441,873	\$ 441,873	\$ 441,873	\$ 6,498,135	\$ 6,498,135
3.6	S	8590 6547	PA SpEd Early Intervention Preschool Grant	\$ 161,815	\$ 161,815	\$ 161,815	\$ 161,815	\$ -	\$ 64,726	\$ 73,356	\$ 73,356	\$ 73,356	\$ 73,356	\$ 73,356	\$ 73,356	\$ 1,078,767	\$ 1,078,767
3.7	O	8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,973,799	\$ 10,973,799	\$ 10,973,799
3.8	A	Multiple	Other State	\$ 5,021	\$ 117,989	\$ 562,016	\$ 618,611	\$ 990,702	\$ 860,692	\$ 1,705,370	\$ 47,922	\$ 66,702	\$ 938,232	\$ 3,062,651	\$ 2,539,777	\$ 11,515,685	\$ 11,515,685
3.9	M	8520&8590 Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599 TOTAL OTHER STATE REVENUE				\$ 1,141,556	\$ 1,254,525	\$ 1,698,551	\$ 1,755,146	\$ 1,883,500	\$ 860,692	\$ 3,325,556	\$ 563,152	\$ 581,931	\$ 2,619,032	\$ 3,577,881	\$ 15,194,376	\$ 34,455,897	\$ 35,621,468
OTHER LOCAL REVENUE																	
4.1	S	8792	SPED	\$ 2,119,913	\$ 2,119,913	\$ 2,119,913	\$ 2,119,913	\$ -	\$ 847,965	\$ 961,027	\$ 961,027	\$ 961,027	\$ 961,027	\$ 961,027	\$ 961,027	\$ 14,132,751	\$ 14,132,751
4.2	A	Multiple	Other Local	\$ 101,080	\$ 329,154	\$ 911,080	\$ 668,867	\$ 223,265	\$ 458,565	\$ 481,339	\$ 394,148	\$ 251,909	\$ 504,786	\$ 1,264,983	\$ 1,390,291	\$ 6,979,468	\$ 7,353,284
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 2,220,993	\$ 2,449,066	\$ 3,030,993	\$ 2,788,780	\$ 223,265	\$ 458,565	\$ 1,329,304	\$ 1,355,175	\$ 1,212,936	\$ 1,465,813	\$ 2,226,010	\$ 2,351,318	\$ 21,112,219	\$ 21,486,035
OTHER FINANCING SOURCES																	
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998 TOTAL REVENUE				\$ 17,834,236	\$ 19,203,239	\$ 32,654,639	\$ 19,761,334	\$ 4,923,739	\$ 34,366,215	\$ 29,118,636	\$ 9,895,396	\$ 23,714,331	\$ 26,229,476	\$ 19,332,372	\$ 49,194,835	\$ 286,228,448	\$ 292,067,721
SALARIES & BENEFITS																	
6.1	A	1000-1999	Certificated	\$ 9,399,400	\$ 9,720,704	\$ 10,405,696	\$ 10,175,682	\$ 10,213,377	\$ 10,196,832	\$ 10,422,211	\$ 10,394,019	\$ 10,578,337	\$ 11,597,427	\$ 10,758,180	\$ 13,092,022	\$ 126,953,887	\$ 127,636,261
6.2	A	2000-2999	Classified	\$ 1,716,670	\$ 3,421,862	\$ 3,969,306	\$ 3,864,866	\$ 3,842,034	\$ 4,008,024	\$ 3,728,911	\$ 3,966,070	\$ 4,416,158	\$ 4,485,143	\$ 4,311,582	\$ 3,140,035	\$ 44,870,660	\$ 46,188,299
6.3	A	3000-3999	Benefits	\$ 6,513,114	\$ 5,720,398	\$ 7,324,993	\$ 6,851,068	\$ 6,608,275	\$ 6,637,853	\$ 6,772,583	\$ 7,107,758	\$ 7,379,016	\$ 7,625,742	\$ 7,013,866	\$ 6,959,533	\$ 82,514,199	\$ 82,755,898
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,973,799	\$ 10,973,799	\$ 10,973,799
6.5	M	1000-3999	Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999 TOTAL SALARIES & BENEFITS				\$ 17,629,183	\$ 18,862,964	\$ 21,699,995	\$ 20,891,616	\$ 20,663,686	\$ 20,842,709	\$ 20,923,705	\$ 21,467,847	\$ 22,373,510	\$ 23,708,312	\$ 22,083,629	\$ 34,165,389	\$ 265,312,546	\$ 267,554,258
OTHER EXPENDITURES																	
7.1	A	4000-4999	Supplies	\$ 157,215	\$ 646,760	\$ 810,808	\$ 770,509	\$ 548,349	\$ 509,730	\$ 773,641	\$ 815,189	\$ 892,394	\$ 829,905	\$ 1,091,490	\$ 2,780,333	\$ 10,626,322	\$ 11,846,858
7.2	A	5500-5599	Utilities	\$ (172,363)	\$ 658,821	\$ 542,288	\$ 786,599	\$ 653,548	\$ 449,011	\$ 588,472	\$ 343,235	\$ 524,797	\$ 438,287	\$ 474,335	\$ 628,401	\$ 5,915,431	\$ 6,824,669
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 3,404,527	\$ 2,218,640	\$ 2,222,525	\$ 1,660,086	\$ 1,477,020	\$ 2,345,586	\$ 2,327,834	\$ 1,574,607	\$ 2,072,096	\$ 1,684,480	\$ 2,120,814	\$ 3,151,907	\$ 26,260,121	\$ 28,347,948
7.4	A	6000-6999	Capital	\$ -	\$ -	\$ 21,689	\$ 6,824	\$ 218,846	\$ 151,478	\$ 134,523	\$ 112,926	\$ 116,284	\$ 381,898	\$ 172,219	\$ 607,608	\$ 1,924,296	\$ 1,993,305

SAN MARCOS UNIFIED

2024-25 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY 2023-24	73791	06500	N. Schuff

Arazele Salazar
 District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	SECOND INTERIM MYP SY1 2024-25	
		CHART 1		BEGINNING BALANCE:	\$ 90,500,267	\$ 82,600,353	\$ 74,000,452	\$ 81,206,293	\$ 76,418,281	\$ 57,268,928	\$ 74,136,872	\$ 78,454,531	\$ 63,465,180	\$ 62,000,272	\$ 60,818,151	\$ 54,208,037		
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 177,967	\$ 707,547	\$ 114,250	\$ 433,710	\$ 511,643	\$ 2,254	\$ 52,803	\$ 570,943	\$ (799,843)	\$ 368,715	\$ -	\$ -	\$ -	\$ 2,139,990	\$ 2,312,159
7.7	M	4000-7998	Other Expenditures (One-Time Funding)															
		4000-7998	TOTAL OTHER EXPENDITURES	\$ 3,567,346	\$ 4,231,767	\$ 3,711,561	\$ 3,657,730	\$ 3,409,406	\$ 3,458,059	\$ 3,877,273	\$ 3,416,900	\$ 2,805,729	\$ 3,703,285	\$ 3,858,857	\$ 7,168,249	\$ 46,866,161	\$ 51,324,939	
		1000-7998	TOTAL EXPENDITURES	\$ 21,196,529	\$ 23,094,731	\$ 25,411,556	\$ 24,549,345	\$ 24,073,092	\$ 24,300,768	\$ 24,800,978	\$ 24,884,747	\$ 25,179,239	\$ 27,411,597	\$ 25,942,486	\$ 41,333,638	\$ 312,178,706	\$ 318,879,197	

SAN MARCOS UNIFIED

2024-25 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/15/2024	JANUARY 2023-24	73791	06500	N. Schuff

Arazele Salazar
 District's authorizing signature

GRANT	BEGINNING BALANCE:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM
		July - June 30th	MYP SY1 2024-25												
	\$	90,500,267	\$ 82,600,353	\$ 74,000,452	\$ 81,206,293	\$ 76,418,281	\$ 57,268,928	\$ 74,136,872	\$ 78,454,531	\$ 63,465,180	\$ 62,000,272	\$ 60,818,151	\$ 54,208,037		

ASSETS		Beginning Bal													Ending Balance		
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ (9,290,248)	\$ 1,347,891	\$ -	\$ 1,139,859	\$ -	\$ -	\$ 6,802,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ (9,290,248)	\$ 1,347,891	\$ -	\$ 1,139,859	\$ -	\$ -	\$ 6,802,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CURRENT LIABILITIES		Beginning Bal													Ending Balance		
9.1	NP	9500-9599	Payables	\$ 11,771,023	\$ (5,885,511)	\$ (4,708,409)	\$ (1,177,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES		\$ 11,771,023	\$ (5,885,511)	\$ (4,708,409)	\$ (1,177,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		\$	82,600,353	\$ 74,000,452	\$ 81,206,293	\$ 76,418,281	\$ 57,268,928	\$ 74,136,872	\$ 78,454,531	\$ 63,465,180	\$ 62,000,272	\$ 60,818,151	\$ 54,208,037	\$ 62,069,234	\$ 64,550,008
Prior to Borrowing															

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)		\$	2,480,774													\$	2,480,774
Prior Year Transactions																	

ENDING CASH BALANCE	9110	\$	82,600,353	\$ 74,000,452	\$ 81,206,293	\$ 76,418,281	\$ 57,268,928	\$ 74,136,872	\$ 78,454,531	\$ 63,465,180	\$ 62,000,272	\$ 60,818,151	\$ 54,208,037	\$ 62,069,234	\$ 62,069,234
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Calculator Tab

LOCAL CONTROL FUNDING FORMULA						2023-24
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	40.44%	40.44%	
	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	5,561.62	\$ 9,919	\$ 1,032	\$ 886	\$ -	\$ 65,831,322
Grades 4-6	4,289.61	10,069		814	-	46,685,459
Grades 7-8	2,919.64	10,367		838	-	32,715,976
Grades 9-12	6,247.99	12,015	312	997	-	83,248,268
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 203,695,300	\$ 7,688,965	\$ 17,096,760	\$ -	\$ 228,481,025
NSS Allowance		-	-	-	-	-
TOTAL BASE	19,018.86	\$ 203,695,300	\$ 7,688,965	\$ 17,096,760	\$ -	\$ 228,481,025
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 641,659
Home-to-School Transportation (COLA added commencing 2023-24)						598,813
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	418.76	TK Add-on rate	\$ 3,044.23		1,274,801
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments						\$ 230,996,298
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 230,996,298
Local Revenue (including RDA)						(78,731,398)
Gross State Aid						\$ 152,264,900
Education Protection Account Entitlement						(55,062,668)
Net State Aid						\$ 97,202,232
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2023-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,260.12		19,018.86		\$ 100,041,486
2012-13 NSS Allowance (deficit)		\$ -				-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(78,731,398)
Less Education Protection Account Entitlement						(55,062,668)
Subtotal State Aid for Historical RL/Charter General BG						\$ -
Categorical Minimum State Aid						12,957,967
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						\$ 12,957,967
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 12,957,967
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						\$ 97,202,232
ADDITIONAL STATE AID						
						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 97,202,232
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						
Change Over Prior Year			5.30%	11,617,634		\$ 230,996,298
LCFF Entitlement Per ADA						12,146
Per-ADA Change Over Prior Year			8.85%	988		-
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2023-24
State Aid		-24.04%	(30,760,114)			\$ 97,202,232
Education Protection Account						55,062,668
Property Taxes Net of In-Lieu Transfers		4.80%	3,607,669			78,731,398
Charter In-Lieu Taxes		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-12.38%	(27,152,445)			\$ 230,996,298



San Marcos Unified (73791) - 2023-24 Second Interim		v.24.2c		CY1		v.24.2c		CY2					
LOCAL CONTROL FUNDING FORMULA						2024-25				2025-26			
LCFF ENTITLEMENT CALCULATION						2024-25				2025-26			
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		0.76%		0.00%		40.63%		2.73%		0.00%		40.65%	
		3-PY Average		3-PY Average		3-PY Average		3-PY Average		3-PY Average		3-PY Average	
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		5,356.28	\$ 9,994	\$ 1,039	\$ 897	\$ -	\$ 63,897,965	5,362.44	\$ 10,267	\$ 1,068	\$ 922	\$ -	\$ 65,724,936
Grades 4-6		4,117.34	10,146		824	-	45,169,130	4,025.47	10,423		847	-	45,368,617
Grades 7-8		2,764.58	10,446		849	-	31,225,495	2,741.92	10,731		872	-	31,815,678
Grades 9-12		6,102.08	12,106	315	1,009	-	81,952,951	5,905.12	12,436	323	1,037	-	81,468,847
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 198,055,777	\$ 7,487,331	\$ 16,702,433	\$ -	\$ 222,245,541		\$ 199,873,261	\$ 7,634,440	\$ 16,870,377	\$ -	\$ 224,378,078
NSS Allowance			-	-	-	-	-		-	-	-	-	-
TOTAL BASE		18,340.28	\$ 198,055,777	\$ 7,487,331	\$ 16,702,433	\$ -	\$ 222,245,541	18,034.95	\$ 199,873,261	\$ 7,634,440	\$ 16,870,377	\$ -	\$ 224,378,078
ADD ONS:													
Targeted Instructional Improvement Block Grant							\$ 641,659						\$ 641,659
Home-to-School Transportation (COLA added commencing 2023-24)							603,364						619,836
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	488.09	TK Add-on rate	\$ 3,067.36			1,497,164	TK ADA	508.43	TK Add-on rate	\$ 3,151.10		1,602,122
ECONOMIC RECOVERY TARGET PAYMENT							-						-
LCFF Entitlement Before Adjustments							\$ 224,987,728						\$ 227,241,695
Miscellaneous Adjustments							-						-
ADJUSTED LCFF ENTITLEMENT							\$ 224,987,728						\$ 227,241,695
Local Revenue (including RDA)							(79,319,910)						(79,913,246)
Gross State Aid							\$ 145,667,818						\$ 147,328,449
Education Protection Account Entitlement							(50,680,947)						(51,413,292)
Net State Aid							\$ 94,986,871						\$ 95,915,157
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,260.12	18,340.28		\$ 96,472,074		\$ 5,260.12	18,034.95		\$ 94,866,001		
2012-13 NSS Allowance (deficited)			\$ -			-		\$ -			-		
Minimum State Aid Adjustments						-					-		
Less Current Year Property Taxes/In-Lieu						(79,319,910)					(79,913,246)		
Less Education Protection Account Entitlement						(50,680,947)					(51,413,292)		
Subtotal State Aid for Historical RL/Charter General BG						\$ -					\$ -		
Categorical Minimum State Aid						12,957,967					12,957,967		
Charter School Categorical Block Grant adjusted for ADA						-					-		
Minimum State Aid Guarantee Before Proration Factor						\$ 12,957,967					\$ 12,957,967		
Proration Factor						0.00%					0.00%		
Minimum State Aid Guarantee						\$ 12,957,967					\$ 12,957,967		
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-					-		
Minimum State Aid plus Property Taxes including RDA						-					-		
Offset						-					-		
Minimum State Aid Prior to Offset						-					-		
Total Minimum State Aid with Offset						-					-		
State Aid Before Additional State Aid						\$ 94,986,871					\$ 95,915,157		
ADDITIONAL STATE AID						\$ -					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 94,986,871					\$ 95,915,157		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 224,987,728					\$ 227,241,695		
Change Over Prior Year			-2.60%	(6,008,570)					1.00%	2,253,967			
LCFF Entitlement Per ADA						12,267					12,600		
Per-ADA Change Over Prior Year													
Basic Aid Status (school districts only)			1.00%	121					2.71%	333			
						Non-Basic Aid					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2024-25			Increase		2025-26		
State Aid			-2.28%	(2,215,361)		\$ 94,986,871			0.98%	928,286	\$ 95,915,157		
Education Protection Account						50,680,947					51,413,292		
Property Taxes Net of In-Lieu Transfers			0.75%	588,512		79,319,910			0.75%	593,336	79,913,246		
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-0.70%	(1,626,849)		\$ 224,987,728			0.68%	1,521,622	\$ 227,241,695		

SAN MARCOS UNIFIED SCHOOL DISTRICT
Assumptions for Multi-year Projection
FY 2023-24
Second Interim Budget

<u>REVENUES</u>	<u>FY 2023-24</u>	<u>FY 2024-25 and FY 2025-26</u>
Funded LCFF ADA	Projected Prior 3 Year Average ADA: 19,018.86	Projected Prior 3 Years ADA: FY 2024-25 18,340.28 and FY 2025-26 18,034.95
Enrollment	Certified CALPADS: 19,374	Projecting a decrease; 19,276 in 2024-25 and 19,175 in 2025-26
Average Daily Attendance (ADA)	Projected 2023-24 P-2 ADA 18,027.09 includes COE ADA of 6.56	Projecting a decrease; 17,934.30 in 2024-25 and 17,841.55 in 2025-26
Local Property Taxes + Community Redevelopment Funds	Estimated Property Taxes \$60,403,615 + \$18,580,703 in Redevelopment funds	For FY 2024-25 and 2025-26 Project 0.8% increase over prior year.
Charter In-Lieu of Property Tax Transfer	Projected transfer (\$252,920)	Projected amounts for FY 2024-25 (\$264,408) and (\$271,072) for FY 2025-26
Statutory COLA	SSC Projects: 8.22%	SSC Projects: 0.76% for FY 2024-25; 2.73% for FY 2025-26
Special Education Property Taxes	Project \$1,688,429	Same as prior year.
Special Education AB602	Project \$14,431,520	Project \$14,132,751
Mandated Costs Revenues	\$892,467 Based on prior year P-2 ADA times K-8 ADA rate \$37.81 and 9-12 ADA rate \$72.84	For FY 2024-25: Project \$892,798 using K-8 ADA rate \$38.10 and 9-12 ADA rate \$73.39 For FY 2025-26: Project \$912,389 using K-8 ADA rate \$39.14 and 9-12 ADA rate \$75.39
Home-To-School Transportation	Project \$3,264,908 based on 60% of expenses from prior year minus LCFF add-on of \$553,329	FY 2024-25 Project \$4,352,638 FY 2025-26 Project \$4,481,636
Prop 28: Arts and Music Education Funding	Updated preliminary entitlement is \$2.7M	Same as prior year.
Lottery—excluding Prop 20	Project \$3,331,347: SSC \$177 x 22-23 Annual ADA; Additional PY adjustment \$149K	For FY 2024-25: Project \$3,314,154 using SSC \$177 x projected Annual ADA For FY 2025-26: Project \$3,297,146 using SSC \$177 x projected Annual ADA
Lottery: Prop 20 Instructional Materials	Project \$1,355,124: SSC \$72 x 22-23 Annual ADA; Additional PY adjustment \$144K	For FY 2024-25: Project \$1,348,130 using SSC \$177 x projected Annual ADA For FY 2025-26: Project \$1,341,212 using SSC \$177 x projected Annual ADA

SAN MARCOS UNIFIED SCHOOL DISTRICT
Assumptions for Multi-year Projection
FY 2023-24
Second Interim Budget

<u>REVENUES</u>	<u>FY 2023-24</u>	<u>FY 2024-25 and FY 2025-26</u>
Prop 30: Education Protection Act (<i>Funding for seven years beginning 1213; subsequently extended by voters Nov 2016</i>)	Project \$55,062,668	Project \$50,680,947 for FY 2024-25 and \$51,413,292 for FY 2025-26
Ongoing Major Maintenance & Repair Contribution	The 3% required contribution to Routine Restricted Maintenance is \$9.2M; calculation excludes STRS on Behalf and several one-time COVID funds.	The contribution must equal 3% of total General Fund expenditures, excluding STRS on Behalf. Projection of \$9.2M in FY 2024-25 and \$9.4 in FY2025-26
Special Education Contribution	Projected contribution \$35,616,546	Project \$36,734,143 for FY 2024-25 and \$37,815,464 for FY 2025-26
Federal Revenues	Ongoing Federal categorical revenues were updated with current award letters and one-time carryover amounts.	Same as prior year except for one-time carryover amounts.
Interest Earnings	Project \$3.2M; amount is offset by a projected amount of (\$1.3M) in FMV adjustment to be posted at year end.	FY 2024-25 & 2025-26 Projection \$564K assuming interest trend to decrease
Revenue from administering Community Facilities Districts	Included in budget and used to pay for several Fiscal Services support positions. About \$240K	Same as prior year.
Local Income: Facility Use Fees, district rentals, misc. income, etc.	Added two Transportation contracts with other school districts of about \$2M and increased other outside transportation contracts by \$500K; Facility use increased by \$65K	Same as prior year except for Transportation contracts reduced by half in 2025-26.
Other Local Income: Donations & PTO	Recognized more than \$900K in donations and PTO contributions.	Donations are recognized upon receipt.

SAN MARCOS UNIFIED SCHOOL DISTRICT
Assumptions for Multi-year Projection
FY 2023-24
Second Interim Budget

<u>EXPENDITURES</u>	<u>FY 2023-24</u>	<u>FY 2024-25 and FY 2025-26</u>	
Salary Schedule Increase	4% increase included at budget adoption for FY 2023-24 as part of a multi-year contract.	\$0 included.	
Step and Column Increase	N/A	Included 1.85% for Classified and 3.5% for Certificated	
Health & Welfare Costs (incl. retirees)	Effective January 1, 2024, the annual benefits cap shall be tiered as follows: Single - \$9,287 Two-Party - \$17,254 Family - \$23,942	Assumed 2.5% overall increase	
Employer Labor Related Costs	CalSTRS: 19.10% CalPERS: 27.80% Social Security: 6.20% Medicare: 1.45% Unemployment Insurance: 0.05% Worker's Comp Insurance: 2.07%	FY 2024-25	FY 2025-26
		CalSTRS: 19.10%	19.10%
		CalPERS: 28.50%	28.90%
		Social Security: 6.20%	6.20%
		Medicare: 1.45%	1.45%
		Unemployment Insurance: 0.05%	0.05%
		Worker's Comp Insurance: 2.07%	2.07%
Utility Costs including Telephone Service	Reduced budget by \$340K	Same as prior year plus increase by CPI %.	