SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 13.1o

Meeting Date: June 6, 2024

Subject: Approve 2023-24 Third Interim Financial Report

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2023-24 Third Interim Financial Report.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the third of three interim financial reports presented to the Board of Education for the 2023-24 year. The report provides actual financial information as of April 30, 2024, projections for the remaining 2023-24 fiscal year and multi-year projections for 2024-25 and 2025-26 fiscal years.

Financial Considerations: The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow for the current year and the first subsequent year. For the second subsequent year, the district is projected to have a negative fund balance. Additionally, cash flow projections indicate positive cash flow through June 2026 but are projected to steadily decline and the District will continue to closely monitor cash flow. The District projects an unrestricted deficit of ($54.9M) for 2023-24, ($110.6M) for 2024-25 and ($78.9M) in 2025-26.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2023-24 Third Interim Financial Report

Estimated Time: 10 Minutes
Submitted by: Janea Marking, Chief Business & Operations Officer
Approved by: Lisa Allen, Superintendent

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024

I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the County Office of Education through these reports. The Third Interim Report reflects actual financial activity for the period of July 1st through April 30th, 2024, and project financial activity through June 30th, 2024. The Third Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, County Offices of Education, School Services of California, and other professional organizations provide guidance for districts to develop and modify their budgets. This is the third of the interim financial reports presented to the Governing Board for the 2023-24 fiscal year.

II. Driving Governance

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a third financial report is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

III. Goals, Objectives and Major Initiatives

- Update budget and actual trend data within financial projections, follow the budget timeline, and take action on all necessary budget adjustments.
- Use the Third Interim Financial Report to guide preparation for the 2023-24 Unaudited Actuals
- Use the Third Interim Financial Report information to guide budget development for FY 2024-25
- Continued analysis of information from the State and its impact on the District's budget

IV. Results

Budget development for 2024-25 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure an Adopted Budget is in place on or before July 1, 2024.

V. Lessons Learned/Next Steps

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2023-24 Third Interim Financial Report

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2023-24 Third Interim Financial Report is budgeted assuming an 8.22% COLA for 2023-24, .76% for 2024-25, and 2.66% for 2025-26.

The Third Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also include district documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Comparison of the 2023-24 Second Interim Report to the Third Interim Report:

	Second Interim Budget 2023-24			Third Interim Budget 2023-24			Changes since 2023-24 Second Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	500,355,264	2,478,216	502,833,480	500,355,264	2,478,216	502,833,480	-	-	-	1
Federal Revenue	-	148,230,947	148,230,947	-	157,711,903	157,711,903	-	9,480,956	9,480,956	2
State Revenue	12,144,270	115,349,693	127,493,963	12,193,830	127,068,758	139,262,588	49,560	11,719,065	11,768,625	3
Local Revenue	7,588,879	4,064,125	11,653,004	7,877,703	5,790,793	13,668,496	288,824	1,726,668	2,015,492	4
Total Revenue	**520,088,413**	**270,122,981**	**790,211,395**	**520,426,797**	**293,049,670**	**813,476,467**	**338,384**	**22,926,689**	**23,265,073**	
Expenditures										
Certificated Salaries	218,797,664	91,290,982	310,088,646	220,037,217	92,447,265	312,484,482	1,239,554	1,156,283	2,395,837	5
Classified Salaries	52,646,090	36,636,048	89,282,138	53,134,055	37,751,960	90,886,015	487,965	1,115,912	1,603,877	6
Benefits	139,273,776	88,493,691	227,767,467	139,679,571	87,980,697	227,660,268	405,795	(512,994)	(107,199)	7
Books and Supplies	8,116,981	46,803,994	54,920,975	8,649,616	48,571,851	57,221,467	532,635	1,767,857	2,300,492	8
Other Services & Oper. Expenses	33,534,652	112,606,894	146,141,546	35,750,339	120,081,775	155,832,114	2,215,687	7,474,881	9,690,568	9
Capital Outlay	1,547,177	22,969,217	24,516,394	2,350,051	24,256,594	26,606,645	802,874	1,287,377	2,090,251	10
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	-	-	-	11
Transfer of Indirect 73xx	(8,610,122)	7,218,308	(1,391,814)	(8,856,861)	7,405,042	(1,451,819)	(246,739)	186,734	(60,006)	12
Total Expenditures	**446,816,518**	**406,019,133**	**852,835,651**	**452,254,288**	**418,495,184**	**870,749,472**	**5,437,770**	**12,476,051**	**17,913,821**	
Deficit/Surplus	73,271,895	(135,896,152)	(62,624,257)	68,172,509	(125,445,514)	(57,273,005)	(5,099,386)	10,450,637.88	5,351,252	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	-	-	-	13
Contributions to Restricted	(122,013,844)	122,013,844	(0)	(128,013,844)	128,013,843	(1)	(6,000,000)	5,999,999	(1)	14
Net increase (decrease) in Fund Balance	**(46,373,688)**	**(13,882,308)**	**(60,255,996)**	**(57,473,074)**	**2,568,329**	**(54,904,745)**	**(11,099,386)**	**16,450,637**	**5,351,251**	
Beginning Balance	135,640,173	122,292,561	257,932,734	135,640,173	122,292,561	257,932,735	0	0	1	
Ending Balance	**89,266,485**	**108,410,253**	**197,676,738**	**78,167,099**	**124,860,891**	**203,027,990**	**(11,099,386)**	**16,450,637**	**5,351,252**	
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	-	-	-	
Reserve for Econ Uncertainty (2%)	17,009,348		17,009,348	17,367,624		17,367,624	358,276	-	358,276	
Restricted Programs	-	108,410,253	108,410,253	-	124,860,891	124,860,891	-	16,450,637	16,450,637	
Commitments	-		-	-		-	-	-	-	
Other Assignments	848,577		848,577	-		-	(848,577)		(848,577)	
Unappropriated Fund Balance	**71,083,560**	**(0)**	**71,083,560**	**60,474,475**	**-**	**60,474,475**	**(10,609,085)**	**0**	**(10,609,085)**	
Unappropriated Percent			***8.33%***			***6.95%***			***-1.39%***	

Changes from 2023-24 Second Interim Report to the Third Interim Report

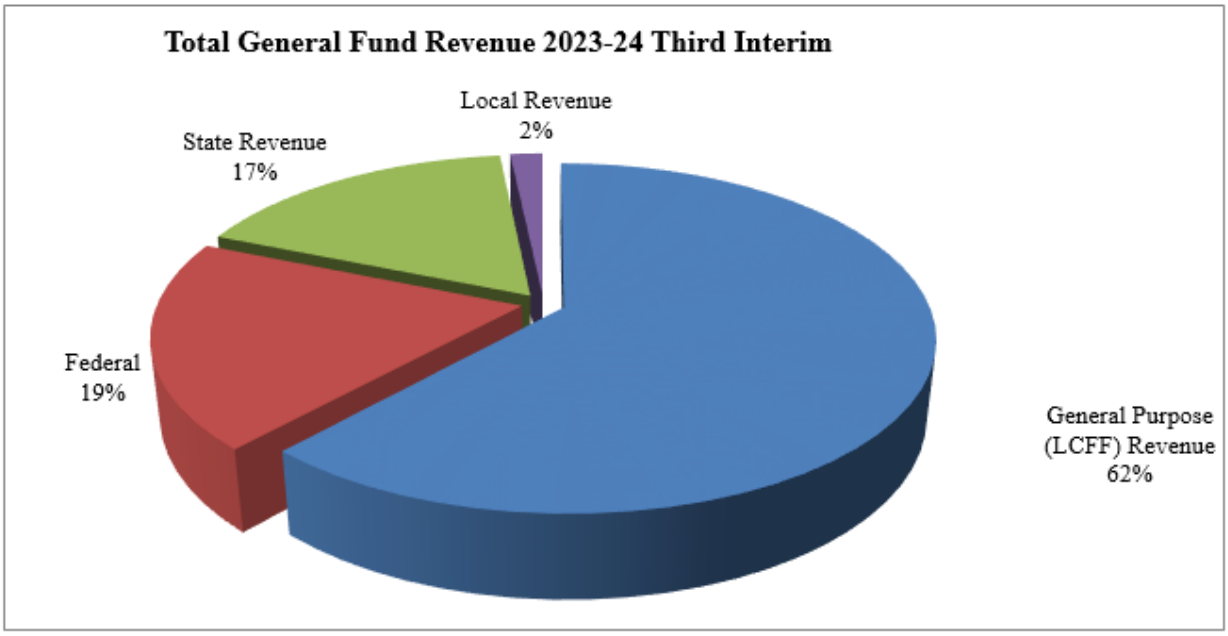
Notes: Explanation of Changes
1. LCFF remains unchanged.
2. Restricted Federal revenues increase of $9.5M due to one-time FEMA reimbursement funds of $8.2M and $1.3M additional Federal Special Education funding.
3. Restricted State revenues increase of $11.7M due to budgeting an ongoing $6.2M in Prop 28 Arts Music funding and $1.2M in Equity Multiplier funding. Additional adjustments include a 1x award of $3M in Literacy Coaches and Reading Specialists grant.
4. Unrestricted local revenues increase due budgeting donation revenue received. Restricted local revenues increase due to budgeting of local grant funds received.
5. Unrestricted and certificated salaries increase due to budgeting projected costs of bargaining agreement settlements reached with employee groups. Additional restricted changes include adjustments to grant funded salaries.
6. Unrestricted and restricted classified salaries increase due to settlement agreements reached with classified employee groups. Additional restricted classified adjustments include an increase in RRMA, ELOP, and special education salaries.
7. Unrestricted and restricted benefits changes due to the adjustments described above.
8. Unrestricted books and supplies increase due to budgeting donation funds received and curriculum/instruction adjustments. Restricted books and supplies net increase due to budgeting a one-time textbook adoption and one-time AMIM expenditures.
9. Unrestricted services and operating expenses increase due to increases in legal costs and curriculum/instruction adjustments. Restricted services and operating expenses adjustments due to increases in special education contracted services and Title programs.
10. Unrestricted capital outlay increase due to the one-time purchase of athlethic equipment and vehicle purchase. Restricted capital outlay adjustments include budgeting $1.2M in Kitchen Infrastructure Grant expenditures.
11. Other outgo remains constant.
12. Transfers of indirects adjustments based on programmatic changes described above.
13. Transfers in and out remain constant.
14. Contributions to restricted adjustments are due to increases in special education program costs.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Total General Fund Revenue 2023-24 Third Interim Budget

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	$500,355,264	$502,833,480
Federal	$0	$157,711,903
State Revenue	$12,193,830	$139,262,588
Local Revenue	$7,877,703	$13,668,496
TOTAL	**$520,426,797**	**$813,476,467**

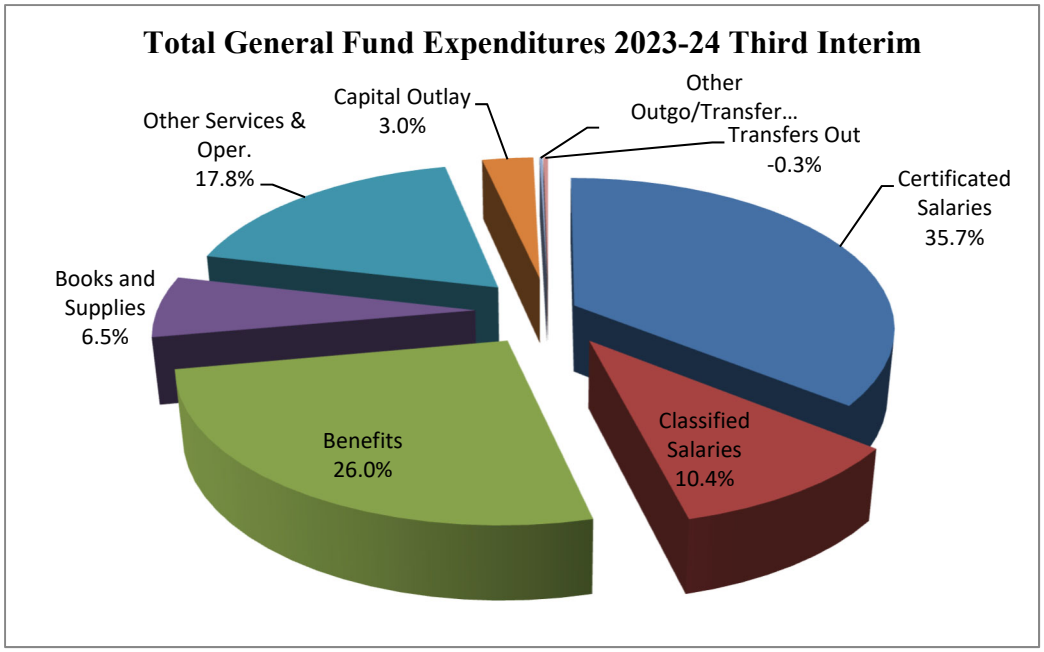


General Fund Operating Expenditure Components

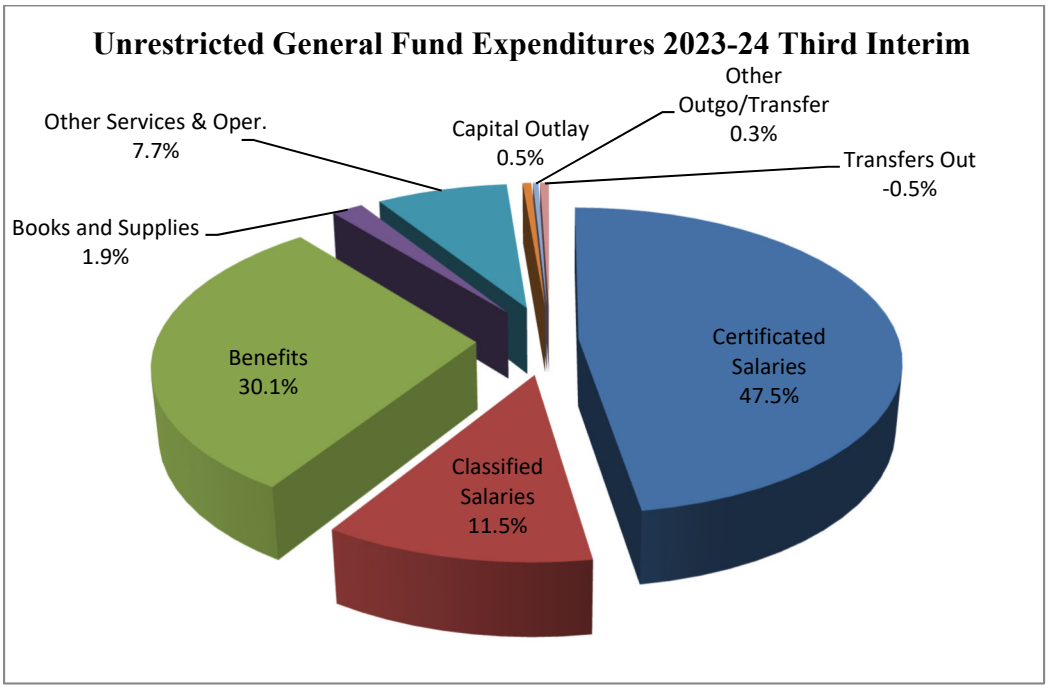
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 73% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	220,037,217	92,447,265	$312,484,482
Classified Salaries	53,134,055	37,751,960	$90,886,015
Benefits	139,679,571	87,980,697	$227,660,268
Books and Supplies	8,649,616	48,571,851	$57,221,467
Other Services & Oper.	35,750,339	120,081,775	$155,832,114
Capital Outlay	2,350,051	24,256,594	$26,606,645
Other Outgo/Transfer	1,510,300	0	$1,510,300
Transfers Out	(2,368,261)	0	(2,368,261)
TOTAL	**458,742,888**	**411,090,142**	**$869,833,031**

Graphical representation of total general fund expenditures by percentage:



Graphical representation of unrestricted general fund expenditures by percentage:



General Fund Contributions to Restricted Programs

Contribution of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue.

Program	2023-24 Second Interim Budget	2023-24 Third Interim Budget
Special Education	$103,520,644	$109,520,644
Routine Restricted Maintenance Accou	$18,493,200	$18,493,200
Total	**$122,013,844**	**$128,013,844**

General Fund Summary

The District's 2023-24 General Fund projects a total operating deficit of ($60.3) million resulting in an estimated ending fund balance of $203 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $325K; restricted programs - $124.8 M; economic uncertainty - $17.4M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2023-24 Third Interim Fund Balance Component Summary

Description	2023-24 Third Interim Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepaids	$325,000		$325,000
TOTAL - NONSPENDABLE	**$325,000**	**$0**	**$325,000**
RESTRICTED			
Restricted Categorical Balances		$124,860,891	$124,860,891
TOTAL - RESTRICTED	**$0**	**$124,860,891**	**$124,860,891**
COMMITTED			
	$0		$0
TOTAL - COMMITTED	**$0**		**$0**
ASSIGNED			
	$0		$0
Supplemental / Concentration Funds	$0		$0
TOTAL - ASSIGNED	**$0**	**$0**	**$0**
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	$17,367,624		$17,367,624
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	**$17,367,624**	**$0**	**$17,367,624**
UNASSIGNED/UNAPPROPRIATED	**$60,474,475**		**$60,474,475**
TOTAL - FUND BALANCE	**$78,167,099**	**$124,860,891**	**$203,027,991**

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately $105M.

Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- LCFF COLA of .76%. Enrollment of 36,320 and funded ADA of 34,481
- Federal Revenues projected to remain constant.
- State revenues projected to increase due to estimated increase in transportation reimbursement funding
- Local Revenue is projected to decrease due to the removal of one-time revenues received in 2023-24
- Net increase in contributions to Special Education of $6M based off of historical trends, increases in salaries and benefits related to settlement agreements, and one-time

adjustments for special education

Fiscal Year 2025-26

- LCFF COLA of 2.66%. Enrollment of 36,136 and funded ADA of 33,644
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately $9.8M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

Restricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

Federal and State revenue adjusted to remove one-time carryover funds and one-time revenue received in the 2023-24 year.

Fiscal Year 2025-26

- Federal and state revenue projected to remain constant.
- Local revenue projected to remain constant.
- Contributions to Special Ed were increased by approximately $9.5M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline, removal of one-time retroactive settlement costs in 2023-24, adding back one-time vacancy savings recognized in the 2023-24 Second Interim report, additional salary and benefit costs related to the bargaining agreement settlement for 2023-24 and 2025-26, budgeting of ongoing vacancy savings, and the use of one-time restricted funding sources to offset a portion of estimated unrestricted certificated cost increases. Other certificated salary adjustments include a recent bargaining agreement settlement that includes a 4% salary increase for 2023-24 retroactive July 1st 2023 and an additional 2% ongoing for 2024-25 UPE and SCTA labor partners.
- Classified step costs are expected to increase by .70% each year.
- Other classified adjustments include the implementation of minimum wage of $20 effective 7/1/2024, the removal of one-time retroactive settlement costs realized in 2023-24, and the use of one-time restricted funding sources to offset a portion of estimated

unrestricted classified cost increases. Other classified salary adjustments include a recent bargaining agreement settlement that included a 4% salary increase for 2023-24 retroactive July 1st 2023 and an additional 2% ongoing for 2024-25 for Teamsters Classified Supervisors and Teamsters Local 150 labor partners.

- STRS contribution to remain flat and PERS contribution projected increase of 1.12%
- Adjustments to benefits include adding back one-time savings of $3.5M recognized in the 2023-24 Second Interim report offset by the removal of $5.6M in one-time retroactive costs realized in 2023-24 and an estimated healthcare cost increase of $5.4M. Other adjustments include increased statutory benefits costs and a reduction of $3.5M of OPEB contributions related to the bargaining settlement agreement for 2023-24 and 2024-25. Additionally, one-time restricted funding sources were used to offset a portion of estimated unrestricted benefits increases.
- Books and Supplies are projected to increase slightly to restore a one-time reduction in supplies as of the 2023-24 Second Interim report.
- Services have been decreased to account for the removal of one-time district contract costs in 23-24.
- Capital outlay projected decrease to remove one-time bus purchase and safe schools vehicle purchase.
- Transfers out remains constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year.
- Other certificated salary adjustments include aligning FTE to enrollment decline and a $2.7M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- Classified step costs are expected to increase by .70% each year. Additional classified adjustments include a $1M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- STRS to remain constant and PERS to increase from 27.8% to 28.50%.
- Adjustments to benefits reflect the effects of salary changes noted above, an increase of $4.5M related to one-time restricted funded expenses shifted to ongoing unrestricted funds and the projected increase in healthcare costs of $5.8M.
- Books and Supplies remain constant.
- Services remain constant.
- Transfers out remain constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year.

- Other certificated salary adjustments include removing one-time expenditures related to carryover funds and a transition of ESSER funded positions to Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of one-time retroactive costs realized in 2023-24, increases related to the bargaining agreement settlement for 2023-24 and 2024-25, and the use of one-time funds to offset increases in unrestricted salaries and benefits costs.
- Classified step costs are expected to increase by .70% each year.
- Other classified salary adjustments include a transition from ESSER funded positions to the Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of carryover funds and one-time retroactive costs realized in the 23-24 year, the estimated cost of minimum wage of $20 effective 7/1/2024, and increases related to the bargaining agreement settlement for 2023-24 and 2024-25. Other adjustments include the use of one-time funds to offset increases in unrestricted salaries and benefit costs, and the use of one-time FEMA funds to offset a portion of estimated increases in special education costs.
- Increase to benefits to reflect the effects of salary changes noted above, projected increases in health benefits costs, the use of one-time FEMA funds to offset a portion of estimated increases in special education costs, and the additional benefits cost related to the bargaining agreement settlement for 2023-24 and 2024-25.
- Books and Supplies have been decreased to account for one-time expenditures related to carryover funds including $4.2M in Title programs, $7.5M ESSER funds, $2M Lottery, $1.4M UPK, $2.2M CTE, $1.8M in Arts Music Instructional Materials grant, $1.1M in local carryover grants and a reduction of $3.8M to offset the estimated increase in salaries and benefits related to bargaining agreements.
- Services have been reduced to account for one-time expenditures related to carryover funds including ESSER, Title programs, federal special education, ASES, and ELOP. Additional adjustments include Special Education contracted services shifted to certificated, classified and benefits budgets and a reduction to offset the estimated increase in salaries and benefits related to bargaining agreement settlements.
- Capital outlay decreased for the removal of one-time carryover expenditures for ESSER funds.
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal of $21.7M of one-time Learning Recover Emergency Grant fund and FEMA expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of $8.7M in Learning Recovery Emergency grant

expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.

- Reduction to benefits reflect the effects of salary changes noted above, program adjustments, and removal of LREBG Funds. Additional adjustments include an estimated increase in Special Education benefits costs.
- Materials and supplies increase for special education supplies.
- Services have been increased due to additional special education services.
- Indirect costs are expected to increase due to the program adjustments above.

Multi-Year Projections

Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted deficit for 2023-24 is ($54.9) million resulting in an unrestricted ending General Fund balance of $78.1 million. The projected unrestricted deficit for 2024-25 is ($110.6) million resulting in an unrestricted ending General Fund balance of $24.7 million. The projected unrestricted deficit for 2025-26 is ($78.9) million resulting in an unrestricted General Fund balance of ($55.4) million.

Table of Unrestricted General Fund Ending Balance as of 2023-24 Third Interim

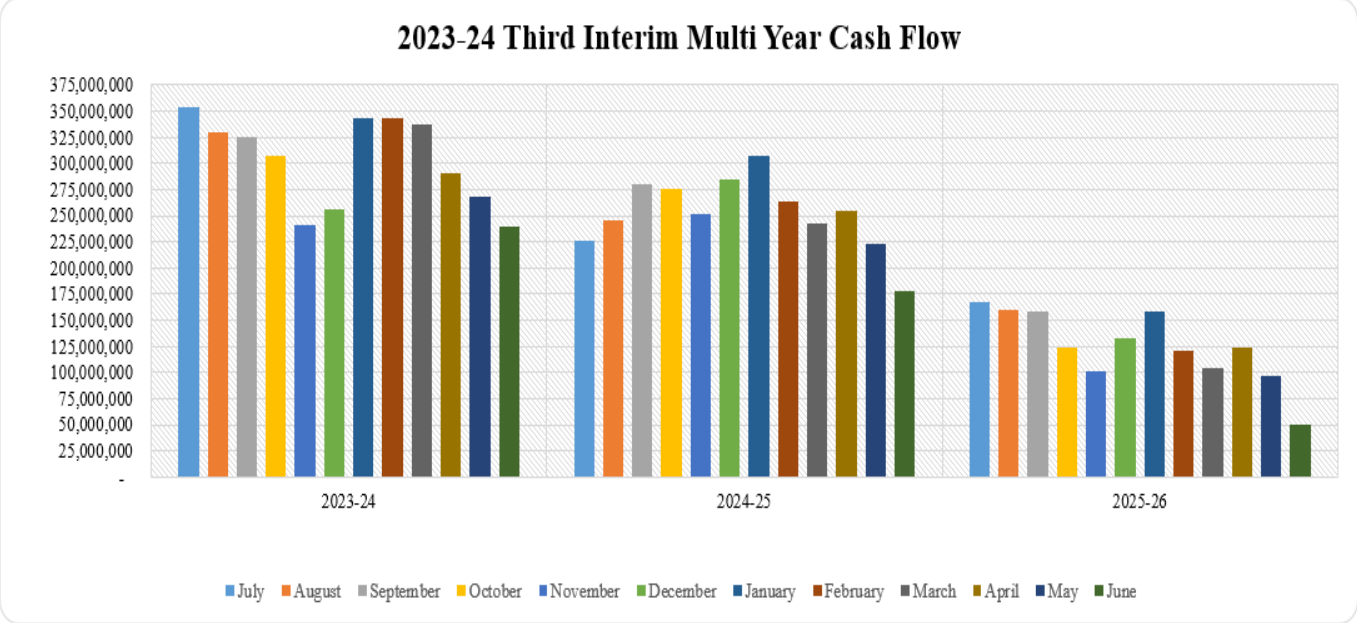
Description	2023-24 Third Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	520,426,797	507,254,991	508,434,986
Total Expenditures	452,254,288	436,664,249	455,145,922
Other Sources/Uses	(125,645,583)	(124,033,714)	(133,494,062)
Net Increase/(Decrease)	**(57,473,074)**	**(53,442,972)**	**(80,204,997)**
Add: Beginning Fund Balance	135,640,173	78,167,099	24,724,127
Ending Fund Balance	**78,167,099**	**24,724,127**	**(55,480,870)**
Components of Ending Fund Balance	*17,692,624*	*15,760,013*	*15,149,442*
Unassigned/Unappropriated	***60,474,475***	***8,964,114***	***(70,630,312)***

Table of Combined Unrestricted and Restricted Ending Fund Balance

Description	2023-24 Third Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	813,476,467	661,108,210	662,288,205
Total Expenditures	870,749,472	774,118,931	743,590,348
Net Increase/(Decrease)	**(54,904,744)**	**(110,642,460)**	**(78,933,882)**
Beginning Fund Balance	257,932,735	203,027,991	92,385,531
Ending Fund Balance	**203,027,991**	**92,385,531**	**13,451,648**
Components of Ending Fund Balance	*142,553,516*	*83,421,417*	*84,081,960*
Nonspendable	325,000	325,000	325,000
Restricted	124,860,891	67,661,403	68,932,518
Assigned	-	-	-
2% REU	17,367,624	15,435,013	14,824,442
Unassigned/Unappropriated	**60,474,475**	**8,964,114**	**(70,630,312)**

Cash Flow

The 2023-24 Third Interim report and multi-year projections show that the District projects a positive cash balance through June 2026, however cash balances continue to decline and the district will continue to closely monitor cash flow in order to ensure the District has sufficient cash reserves to satisfy its obligations.



Sacramento City Unified School District

2023-24 Third Interim Multi-Year Projections

Description	Third Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,355,264	2,478,216	502,833,480	486,482,344	2,478,216	488,960,560	487,662,339	2,478,216	490,140,555
Federal Revenue	-	157,711,903	157,711,903	-	40,320,735	40,320,735	-	40,320,735	40,320,735
State Revenue	12,193,830	127,068,758	139,262,588	16,083,823	108,830,159	124,913,983	16,083,823	108,830,159	124,913,983
Local Revenue	7,877,703	5,790,793	13,668,496	4,688,824	2,224,108	6,912,932	4,688,824	2,224,108	6,912,932
Total Revenue	520,426,797	293,049,670	813,476,467	507,254,991	153,853,219	661,108,210	508,434,986	153,853,219	662,288,205
Expenditures									
Certificated Salaries	220,037,217	92,447,265	312,484,482	216,356,889	94,810,956	311,167,845	222,246,540	70,609,457	292,855,997
Classified Salaries	53,134,055	37,751,960	90,886,015	48,480,826	39,182,256	87,663,082	49,895,421	29,224,849	79,120,270
Benefits	139,679,571	87,980,697	227,660,268	136,911,542	101,003,981	237,915,523	148,387,639	84,478,117	232,865,757
Books and Supplies	8,649,616	48,571,851	57,221,467	8,769,616	13,003,156	21,772,772	8,769,616	13,112,380	21,881,996
Other Services & Oper. Expenses	35,750,339	120,081,775	155,832,114	31,654,695	84,737,263	116,391,958	31,654,695	88,037,488	119,692,183
Capital Outlay	2,350,051	24,256,594	26,606,645	86,235	1,768,330	1,854,565	86,235	1,768,330	1,854,565
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300	-	1,510,300
Transfer of Indirect 73xx	(8,856,861)	7,405,042	(1,451,819)	(7,105,854)	5,654,035	(1,451,819)	(7,404,525)	5,952,705	(1,451,819)
Budget Reductions	-	-	-	-	(2,705,294)	(2,705,294)	-	(4,738,900)	(4,738,900)
Total Expenditures	452,254,288	418,495,184	870,749,472	436,664,249	337,454,682	774,118,931	455,145,922	288,444,427	743,590,348
Deficit/Surplus	68,172,509	(125,445,514)	(57,273,005)	70,590,742	(183,601,463)	(113,010,721)	53,289,064	(134,591,208)	(81,302,143)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
Contributions to Restricted	(128,013,844)	128,013,844	-	(126,401,975)	126,401,975	-	(135,862,323)	135,862,323	-
Net increase (decrease) in Fund Balance	**(57,473,074)**	**2,568,330**	**(54,904,744)**	**(53,442,972)**	**(57,199,488)**	**(110,642,460)**	**(80,204,997)**	**1,271,115**	**(78,933,882)**
Beginning Balance	135,640,173	122,292,561	257,932,735	78,167,099	124,860,891	203,027,991	24,724,127	67,661,403	92,385,531
Ending Balance	**78,167,099**	**124,860,891**	**203,027,991**	**24,724,127**	**67,661,403**	**92,385,531**	**(55,480,870)**	**68,932,518**	**13,451,648**
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ	17,367,624		17,367,624	15,435,013		15,435,013	14,824,442		14,824,442
Restricted Programs	-	124,860,891	124,860,891	-	67,661,403	67,661,403	-	68,932,518	68,932,518
Committed	-		-	-		-	-		-
Other Assignments	-		-	-		-	-		-
Unappropriated Fund Balance	**60,474,475**	**-**	**60,474,475**	**8,964,114**	**-**	**8,964,114**	**(70,630,312)**	**-**	**(70,630,312)**
Unappropriated Percent			***6.95%***			***1.16%***			***-9.50%***

Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2023-24 and 2024-25, but projects a negative fund balance in 2025-26 as of the Third Interim report. Additionally, cash flow projections indicate positive cash flow through June 2026 but are projected to steadily decline and the District will continue to closely monitor cash flow. The District projects an unrestricted deficit of ($54.9M) for 2023-24, ($110.6M) for 2024-25 and ($78.9M) in 2025-26. The primary changes since the District's 2023-24 First Interim report are the inclusion of costs related to bargaining agreement settlements reached since the First Interim report that are retroactive to the 2022-23 fiscal year, the inclusion of the projected costs of the certificated bargaining agreement reached for the 2023-24 and 2024-25 years, and a significant reduction to LCFF funding in the 2024-25 and 2025-26 years. The Third Interim budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and first subsequent year, but may be unable to meet its financial obligations for the 2025-26 year.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy including potential adjustments to funding rates, enrollment, and projected deficit spending, decreases in fund balance, and declining cash flow.

Opportunities:

Improved State Budget and funding for K12 Districts, stable/increased enrollment, potential to make up the instructional days lost during the 2021-22 school year through the State waiver process, and continued District strategic planning to achieve a balanced budget.

2023-2024
Third Interim Financial Report

Sacramento City Unified School District

Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
June 6, 2024

Sacramento City Unified School District

Board of Education

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Brian Heap, Chief Communications Officer
Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Vacant, Chief Legal Counsel

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GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	500,346,764.00	500,355,264.00	356,964,844.91	500,355,264.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	147,086.16	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,901,384.26	12,144,270.26	10,426,958.22	12,193,830.48	49,560.22	0.4%
4) Other Local Revenue		8600-8799	4,151,175.00	7,588,878.97	11,908,571.56	7,877,702.66	288,823.69	3.8%
5) TOTAL, REVENUES			516,399,323.26	520,088,413.23	379,447,460.85	520,426,797.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,470,005.80	218,797,663.98	177,184,695.92	220,037,217.49	(1,239,553.51)	-0.6%
2) Classified Salaries		2000-2999	42,511,512.58	52,646,090.04	43,743,025.98	53,134,054.74	(487,964.70)	-0.9%
3) Employee Benefits		3000-3999	130,846,426.31	139,273,776.25	108,993,669.93	139,679,571.32	(405,795.07)	-0.3%
4) Books and Supplies		4000-4999	13,219,895.98	8,116,981.46	2,519,585.02	8,649,616.27	(532,634.81)	-6.6%
5) Services and Other Operating Expenditures		5000-5999	27,570,886.09	33,534,651.75	23,942,355.47	35,750,339.07	(2,215,687.32)	-6.6%
6) Capital Outlay		6000-6999	49,259.00	1,547,176.63	182,506.51	2,350,050.84	(802,874.21)	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	1,114,268.79	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,894,318.65)	(8,610,122.07)	(560,773.84)	(8,856,861.41)	246,739.34	-2.9%
9) TOTAL, EXPENDITURES			386,283,967.11	446,816,518.04	357,119,333.78	452,254,288.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,115,356.15	73,271,895.19	22,328,127.07	68,172,508.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	107,137.79	0.00	107,137.79	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	(104,925,542.97)	(122,013,844.32)	0.00	(128,013,844.32)	(6,000,000.00)	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,450,143.97)	(119,645,583.11)	0.00	(125,645,583.11)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,665,212.18	(46,373,687.92)	22,328,127.07	(57,473,074.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,640,173.48	135,640,173.48		135,640,173.48	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)			135,640,173.48	135,640,173.48		135,640,173.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	135,640,173.48		135,640,173.48		
2) Ending Balance, June 30 (E + F1e)			163,305,385.66	89,266,485.56		78,167,099.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,832,540.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,260,058.00	848,577.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	17,009,348.00		17,367,624.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	71,083,560.56		60,474,475.19		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,933,495.00	196,129,462.00	260,933,495.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,092,723.00	93,805,614.00	114,092,723.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(1,970,792.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	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	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,323,437.07	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	1,050,790.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	15,757,174.16	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	6,885,271.66	13,400,481.00	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	3,832.80	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			514,723,821.00	514,737,125.00	368,110,625.91	514,737,125.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,377,057.00)	(14,381,861.00)	(11,145,781.00)	(14,381,861.00)	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			500,346,764.00	500,355,264.00	356,964,844.91	500,355,264.00	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		

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)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	147,086.16	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	147,086.16	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,898,660.00	6,141,546.00	6,191,106.22	6,191,106.22	49,560.22	0.8%
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						

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)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,377,377.00	4,377,377.00	2,616,902.00	4,377,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,901,384.26	12,144,270.26	10,426,958.22	12,193,830.48	49,560.22	0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	122,807.23	163,686.23	122,807.23	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	1,651,324.00	1,651,324.00	1,565,861.84	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	3,750,000.00	7,064,923.00	3,750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	813,851.00	813,851.00	(1,878.89)	813,851.00	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	386,000.00	1,250,896.74	1,560,836.12	1,539,720.43	288,823.69	23.1%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
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			4,151,175.00	7,588,878.97	11,908,571.56	7,877,702.66	288,823.69	3.8%
TOTAL, REVENUES			516,399,323.26	520,088,413.23	379,447,460.85	520,426,797.14	338,383.91	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	147,558,395.87	179,811,620.90	145,766,660.93	179,905,842.42	(94,221.52)	-0.1%
Certificated Pupil Support Salaries		1200	10,885,971.14	13,287,118.61	11,315,140.35	13,287,615.21	(496.60)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,622,098.89	23,433,121.65	19,126,362.61	25,089,636.99	(1,656,515.34)	-7.1%
Other Certificated Salaries		1900	2,403,539.90	2,265,802.82	976,532.03	1,754,122.87	511,679.95	22.6%
TOTAL, CERTIFICATED SALARIES			178,470,005.80	218,797,663.98	177,184,695.92	220,037,217.49	(1,239,553.51)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,698,284.80	2,148,041.10	1,883,801.28	2,100,605.32	47,435.78	2.2%
Classified Support Salaries		2200	16,795,303.48	21,403,849.06	17,907,351.47	22,057,440.18	(653,591.12)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	6,611,565.10	8,372,356.11	6,218,499.12	8,240,654.59	131,701.52	1.6%
Clerical, Technical and Office Salaries		2400	15,325,955.16	18,181,193.33	15,780,917.73	18,187,272.73	(6,079.40)	0.0%
Other Classified Salaries		2900	2,080,404.04	2,540,650.44	1,952,456.38	2,548,081.92	(7,431.48)	-0.3%
TOTAL, CLASSIFIED SALARIES			42,511,512.58	52,646,090.04	43,743,025.98	53,134,054.74	(487,964.70)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,849,899.47	40,097,802.97	30,848,448.68	40,295,468.11	(197,665.14)	-0.5%
PERS		3201-3202	11,559,720.82	13,720,633.31	10,985,085.67	13,880,684.07	(160,050.76)	-1.2%
OASDI/Medicare/Alternative		3301-3302	6,877,981.79	7,897,873.00	5,969,183.21	7,953,946.79	(56,073.79)	-0.7%
Health and Welfare Benefits		3401-3402	61,089,333.00	58,748,591.84	46,417,206.85	58,736,233.13	12,358.71	0.0%
Unemployment Insurance		3501-3502	122,170.35	134,335.55	112,733.95	135,229.12	(893.57)	-0.7%
Workers' Compensation		3601-3602	3,306,188.75	4,063,969.03	3,318,150.39	4,089,218.69	(25,249.66)	-0.6%
OPEB, Allocated		3701-3702	15,011,056.02	14,579,055.92	11,317,173.08	14,557,381.04	21,674.88	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,076.11	31,514.63	25,688.10	31,410.37	104.26	0.3%
TOTAL, EMPLOYEE BENEFITS			130,846,426.31	139,273,776.25	108,993,669.93	139,679,571.32	(405,795.07)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,095,610.87	51,329.82	0.00	11,517.20	39,812.62	77.6%
Books and Other Reference Materials		4200	92,725.68	77,780.86	21,915.40	263,531.65	(185,750.79)	-238.8%
Materials and Supplies		4300	7,725,795.27	7,566,762.86	2,265,383.93	7,486,449.23	80,313.63	1.1%
Noncapitalized Equipment		4400	305,764.16	421,107.92	232,285.69	888,118.19	(467,010.27)	-110.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,219,895.98	8,116,981.46	2,519,585.02	8,649,616.27	(532,634.81)	-6.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	811,586.00	784,135.70	316,791.94	974,985.10	(190,849.40)	-24.3%
Travel and Conferences		5200	410,877.00	552,929.48	143,101.95	557,030.23	(4,100.75)	-0.7%
Dues and Memberships		5300	157,554.00	189,988.92	147,854.38	178,637.32	11,351.60	6.0%
Insurance		5400-5450	2,286,064.00	2,500,904.53	2,399,008.96	2,501,604.53	(700.00)	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,896,502.35	9,976,848.16	10,902,156.15	(5,653.80)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,373,447.45	1,659,105.57	511,986.89	1,578,881.57	80,224.00	4.8%

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 Direct Costs		5710	(372,187.53)	(387,253.91)	(99,940.32)	(355,321.80)	(31,932.11)	8.2%
Transfers of Direct Costs - Interfund		5750	(1,273,367.00)	(1,300,396.17)	(85,031.62)	(1,297,588.47)	(2,807.70)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	11,751,998.34	17,003,675.21	9,622,912.80	18,966,169.43	(1,962,494.22)	-11.5%
Communications		5900	1,569,390.48	1,635,060.07	1,008,822.33	1,743,785.01	(108,724.94)	-6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,570,886.09	33,534,651.75	23,942,355.47	35,750,339.07	(2,215,687.32)	-6.6%
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	5,527.00	17,485.13	(17,485.13)	New
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	7,259.00	1,480,176.63	176,979.51	2,307,565.71	(827,389.08)	-55.9%
Equipment Replacement		6500	42,000.00	67,000.00	0.00	25,000.00	42,000.00	62.7%
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			49,259.00	1,547,176.63	182,506.51	2,350,050.84	(802,874.21)	-51.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	1,107,894.00	1,500,000.00	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	10,300.00	6,374.79	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	1,114,268.79	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(6,616,548.80)	(7,218,308.43)	(197,666.15)	(7,405,042.08)	186,733.65	-2.6%
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,391,813.64)	(363,107.69)	(1,451,819.33)	60,005.69	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,894,318.65)	(8,610,122.07)	(560,773.84)	(8,856,861.41)	246,739.34	-2.9%
TOTAL, EXPENDITURES			386,283,967.11	446,816,518.04	357,119,333.78	452,254,288.32	(5,437,770.28)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	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	107,137.79	0.00	107,137.79	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	107,137.79	0.00	107,137.79	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(104,925,542.97)	(122,013,844.32)	0.00	(128,013,844.32)	(6,000,000.00)	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(104,925,542.97)	(122,013,844.32)	0.00	(128,013,844.32)	(6,000,000.00)	4.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(102,450,143.97)	(119,645,583.11)	0.00	(125,645,583.11)	(6,000,000.00)	5.0%

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	2,478,216.00	2,478,216.00	1,658,417.00	2,478,216.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	148,230,947.19	71,141,959.54	157,711,903.21	9,480,956.02	6.4%
3) Other State Revenue		8300-8599	99,923,159.68	115,349,692.83	70,110,896.57	127,068,757.54	11,719,064.71	10.2%
4) Other Local Revenue		8600-8799	2,032,950.10	4,064,125.37	5,334,594.61	5,790,793.39	1,726,668.02	42.5%
5) TOTAL, REVENUES			204,006,186.29	270,122,981.39	148,245,867.72	293,049,670.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,896,487.51	91,290,981.68	75,367,182.44	92,447,264.95	(1,156,283.27)	-1.3%
2) Classified Salaries		2000-2999	34,523,944.01	36,636,047.99	29,834,084.28	37,751,960.13	(1,115,912.14)	-3.0%
3) Employee Benefits		3000-3999	89,940,805.24	88,493,690.84	51,275,532.66	87,980,697.14	512,993.70	0.6%
4) Books and Supplies		4000-4999	25,517,092.53	46,803,993.67	10,474,883.52	48,569,971.16	(1,765,977.49)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	84,288,411.97	112,606,893.76	59,141,095.70	120,083,654.92	(7,476,761.16)	-6.6%
6) Capital Outlay		6000-6999	896,917.94	22,969,216.99	20,214,182.58	24,256,593.85	(1,287,376.86)	-5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,616,548.80	7,218,308.43	197,666.15	7,405,042.08	(186,733.65)	-2.6%
9) TOTAL, EXPENDITURES			312,680,208.00	406,019,133.36	246,504,627.33	418,495,184.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,674,021.71)	(135,896,151.97)	(98,258,759.61)	(125,445,514.09)		
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	104,925,542.97	122,013,844.32	0.00	128,013,843.48	5,999,999.16	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,925,542.97	122,013,844.32	0.00	128,013,843.48		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,748,478.74)	(13,882,307.65)	(98,258,759.61)	2,568,329.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,292,561.11	122,292,561.11		122,292,561.11	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)			122,292,561.11	122,292,561.11		122,292,561.11		
d) Other Restatements		9795	(690,831.20)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,601,729.91	122,292,561.11		122,292,561.11		
2) Ending Balance, June 30 (E + F1e)			117,853,251.17	108,410,253.46		124,860,890.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	117,853,251.17	108,410,253.46		124,860,890.50		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	2,478,216.00	2,478,216.00	1,658,417.00	2,478,216.00	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			2,478,216.00	2,478,216.00	1,658,417.00	2,478,216.00	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	9,572,361.00	11,392,586.05	(378,028.71)	11,785,251.00	392,664.95	3.4%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	986,333.60	40,382.00	4.3%
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		

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)
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	7,162,886.54	7,162,886.54	15,362,886.54	8,200,000.00	114.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,413,155.00	23,017,663.73	15,712,789.76	23,017,663.73	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	2,076,947.00	2,993,453.74	1,613,611.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	940,014.04	1,752,738.04	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	4,057,081.25	8,535,452.39	4,151,621.25	9,383,361.46	847,909.07	9.9%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	91,760,061.31	41,850,689.35	91,760,061.31	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,571,860.51	148,230,947.19	71,141,959.54	157,711,903.21	9,480,956.02	6.4%
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	31,238,631.91	31,238,631.91	23,631,173.00	31,238,631.91	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	171,742.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,324,766.00	2,324,766.00	2,445,892.80	2,445,892.80	121,126.80	5.2%
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	9,160,217.35	10,943,568.37	2,043,330.47	10,943,568.37	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	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	213,737.00	427,474.00	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%

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)
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	54,199,287.88	65,210,490.29	38,993,549.58	76,808,428.20	11,597,937.91	17.8%
TOTAL, OTHER STATE REVENUE			99,923,159.68	115,349,692.83	70,110,896.57	127,068,757.54	11,719,064.71	10.2%
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	146,852.85	234,279.59	146,852.85	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,032,950.10	3,917,272.52	5,100,315.02	5,643,940.54	1,726,668.02	44.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	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			2,032,950.10	4,064,125.37	5,334,594.61	5,790,793.39	1,726,668.02	42.5%
TOTAL, REVENUES			204,006,186.29	270,122,981.39	148,245,867.72	293,049,670.14	22,926,688.75	8.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,622,836.48	56,170,689.56	46,437,797.20	56,556,614.70	(385,925.14)	-0.7%
Certificated Pupil Support Salaries		1200	11,166,098.27	13,889,552.66	12,104,358.09	14,006,325.17	(116,772.51)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,403,146.37	6,391,285.75	4,665,192.22	6,520,848.73	(129,562.98)	-2.0%
Other Certificated Salaries		1900	14,704,406.39	14,839,453.71	12,159,834.93	15,363,476.35	(524,022.64)	-3.5%
TOTAL, CERTIFICATED SALARIES			70,896,487.51	91,290,981.68	75,367,182.44	92,447,264.95	(1,156,283.27)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,386,181.61	9,967,400.79	8,066,419.17	10,212,018.48	(244,617.69)	-2.5%
Classified Support Salaries		2200	11,334,867.45	11,267,841.92	9,317,164.76	11,600,404.15	(332,562.23)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	6,354,246.16	7,133,818.44	5,446,567.22	7,453,926.21	(320,107.77)	-4.5%
Clerical, Technical and Office Salaries		2400	4,311,726.68	4,997,643.30	4,317,768.40	5,068,724.08	(71,080.78)	-1.4%
Other Classified Salaries		2900	2,136,922.11	3,269,343.54	2,686,164.73	3,416,887.21	(147,543.67)	-4.5%
TOTAL, CLASSIFIED SALARIES			34,523,944.01	36,636,047.99	29,834,084.28	37,751,960.13	(1,115,912.14)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,974,391.49	37,731,633.40	12,463,856.91	37,649,947.18	81,686.22	0.2%
PERS		3201-3202	9,324,467.71	10,153,958.90	7,941,717.79	10,245,350.66	(91,391.76)	-0.9%
OASDI/Medicare/Alternative		3301-3302	4,852,481.01	4,672,278.26	3,640,216.91	4,613,474.30	58,803.96	1.3%
Health and Welfare Benefits		3401-3402	31,009,338.81	27,016,330.24	20,578,093.11	26,717,360.30	298,969.94	1.1%
Unemployment Insurance		3501-3502	58,226.51	71,325.96	52,160.05	72,285.07	(959.11)	-1.3%
Workers' Compensation		3601-3602	1,578,726.11	1,969,378.57	1,576,624.41	1,997,526.32	(28,147.75)	-1.4%
OPEB, Allocated		3701-3702	8,130,131.60	6,863,711.62	5,010,751.47	6,669,416.23	194,295.39	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,042.00	15,073.89	12,112.01	15,337.08	(263.19)	-1.7%
TOTAL, EMPLOYEE BENEFITS			89,940,805.24	88,493,690.84	51,275,532.66	87,980,697.14	512,993.70	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,149,828.00	5,943,973.21	5,164,061.41	9,773,688.49	(3,829,715.28)	-64.4%
Books and Other Reference Materials		4200	156,298.92	136,716.73	66,782.03	140,023.48	(3,306.75)	-2.4%
Materials and Supplies		4300	13,770,767.42	37,330,642.92	3,051,553.18	35,064,073.99	2,266,568.93	6.1%
Noncapitalized Equipment		4400	9,440,198.19	3,392,660.81	2,192,486.90	3,592,185.20	(199,524.39)	-5.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,517,092.53	46,803,993.67	10,474,883.52	48,569,971.16	(1,765,977.49)	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	62,620,028.00	86,877,267.65	46,121,073.97	92,916,367.20	(6,039,099.55)	-7.0%
Travel and Conferences		5200	581,164.36	1,252,305.27	145,759.18	1,363,380.31	(111,075.04)	-8.9%
Dues and Memberships		5300	13,200.00	25,710.00	24,591.68	28,910.00	(3,200.00)	-12.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	66,598.35	4,343.85	11,598.35	55,000.00	82.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,000.00	652,009.47	344,787.56	658,269.47	(6,260.00)	-1.0%
Transfers of Direct Costs		5710	372,187.53	387,253.91	99,940.32	355,321.80	31,932.11	8.2%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	63,085.17	45,579.92	63,079.06	6.11	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,110,104.08	23,255,940.18	12,353,123.54	24,659,439.76	(1,403,499.58)	-6.0%
Communications		5900	32,228.00	26,723.76	1,895.68	27,288.97	(565.21)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,288,411.97	112,606,893.76	59,141,095.70	120,083,654.92	(7,476,761.16)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	971,891.57	1,232,086.50	(1.20)	0.0%
Buildings and Improvements of Buildings		6200	0.00	19,994,314.12	18,218,851.32	21,154,057.34	(1,159,743.22)	-5.8%
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	640,000.00	1,468,871.76	852,545.69	1,540,524.75	(71,652.99)	-4.9%
Equipment Replacement		6500	256,917.94	212,772.81	41,115.00	240,952.26	(28,179.45)	-13.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	61,173.00	129,779.00	88,973.00	(27,800.00)	-45.4%
TOTAL, CAPITAL OUTLAY			896,917.94	22,969,216.99	20,214,182.58	24,256,593.85	(1,287,376.86)	-5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,616,548.80	7,218,308.43	197,666.15	7,405,042.08	(186,733.65)	-2.6%
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			6,616,548.80	7,218,308.43	197,666.15	7,405,042.08	(186,733.65)	-2.6%
TOTAL, EXPENDITURES			312,680,208.00	406,019,133.36	246,504,627.33	418,495,184.23	(12,476,050.87)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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	104,925,542.97	122,013,844.32	0.00	128,013,844.32	6,000,000.00	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(.84)	(.84)	New
(e) TOTAL, CONTRIBUTIONS			104,925,542.97	122,013,844.32	0.00	128,013,843.48	5,999,999.16	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			104,925,542.97	122,013,844.32	0.00	128,013,843.48	(5,999,999.16)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	502,824,980.00	502,833,480.00	358,623,261.91	502,833,480.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	148,230,947.19	71,289,045.70	157,711,903.21	9,480,956.02	6.4%
3) Other State Revenue		8300-8599	111,824,543.94	127,493,963.09	80,537,854.79	139,262,588.02	11,768,624.93	9.2%
4) Other Local Revenue		8600-8799	6,184,125.10	11,653,004.34	17,243,166.17	13,668,496.05	2,015,491.71	17.3%
5) TOTAL, REVENUES			720,405,509.55	790,211,394.62	527,693,328.57	813,476,467.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	249,366,493.31	310,088,645.66	252,551,878.36	312,484,482.44	(2,395,836.78)	-0.8%
2) Classified Salaries		2000-2999	77,035,456.59	89,282,138.03	73,577,110.26	90,886,014.87	(1,603,876.84)	-1.8%
3) Employee Benefits		3000-3999	220,787,231.55	227,767,467.09	160,269,202.59	227,660,268.46	107,198.63	0.0%
4) Books and Supplies		4000-4999	38,736,988.51	54,920,975.13	12,994,468.54	57,219,587.43	(2,298,612.30)	-4.2%
5) Services and Other Operating Expenditures		5000-5999	111,859,298.06	146,141,545.51	83,083,451.17	155,833,993.99	(9,692,448.48)	-6.6%
6) Capital Outlay		6000-6999	946,176.94	24,516,393.62	20,396,689.09	26,606,644.69	(2,090,251.07)	-8.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	1,114,268.79	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,769.85)	(1,391,813.64)	(363,107.69)	(1,451,819.33)	60,005.69	-4.3%
9) TOTAL, EXPENDITURES			698,964,175.11	852,835,651.40	603,623,961.11	870,749,472.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,441,334.44	(62,624,256.78)	(75,930,632.54)	(57,273,005.27)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	107,137.79	0.00	107,137.79	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	(.84)	(.84)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			2,475,399.00	2,368,261.21	0.00	2,368,260.37		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,916,733.44	(60,255,995.57)	(75,930,632.54)	(54,904,744.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,932,734.59	257,932,734.59		257,932,734.59	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)			257,932,734.59	257,932,734.59		257,932,734.59		
d) Other Restatements		9795	(690,831.20)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,241,903.39	257,932,734.59		257,932,734.59		
2) Ending Balance, June 30 (E + F1e)			281,158,636.83	197,676,739.02		203,027,989.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	117,853,251.17	108,410,253.46		124,860,890.50		
c) Committed								
Stabilization Arrangements		9750	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)
Other Commitments		9760	85,832,540.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,260,058.00	848,577.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	17,009,348.00		17,367,624.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	71,083,560.56		60,474,475.19		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,933,495.00	196,129,462.00	260,933,495.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,092,723.00	93,805,614.00	114,092,723.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(1,970,792.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	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	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,323,437.07	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	1,050,790.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	15,757,174.16	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	6,885,271.66	13,400,481.00	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	3,832.80	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			514,723,821.00	514,737,125.00	368,110,625.91	514,737,125.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,377,057.00)	(14,381,861.00)	(11,145,781.00)	(14,381,861.00)	0.00	0.0%
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	1,658,417.00	2,478,216.00	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			502,824,980.00	502,833,480.00	358,623,261.91	502,833,480.00	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	9,572,361.00	11,392,586.05	(378,028.71)	11,785,251.00	392,664.95	3.4%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	986,333.60	40,382.00	4.3%
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%

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)
FEMA		8281	0.00	7,162,886.54	7,162,886.54	15,362,886.54	8,200,000.00	114.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,413,155.00	23,017,663.73	15,712,789.76	23,017,663.73	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	2,076,947.00	2,993,453.74	1,613,611.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	940,014.04	1,752,738.04	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	4,057,081.25	8,535,452.39	4,151,621.25	9,383,361.46	847,909.07	9.9%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	91,760,061.31	41,997,775.51	91,760,061.31	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,571,860.51	148,230,947.19	71,289,045.70	157,711,903.21	9,480,956.02	6.4%
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	31,238,631.91	31,238,631.91	23,631,173.00	31,238,631.91	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	171,742.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,223,426.00	8,466,312.00	8,636,999.02	8,636,999.02	170,687.02	2.0%
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	9,160,217.35	10,943,568.37	2,043,330.47	10,943,568.37	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	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	213,737.00	427,474.00	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	58,576,664.88	69,587,867.29	41,610,451.58	81,185,805.20	11,597,937.91	16.7%
TOTAL, OTHER STATE REVENUE			111,824,543.94	127,493,963.09	80,537,854.79	139,262,588.02	11,768,624.93	9.2%
OTHER LOCAL REVENUE								
Other Local Revenue								

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)
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	50,000.00	122,807.23	163,686.23	122,807.23	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	1,651,324.00	1,798,176.85	1,800,141.43	1,798,176.85	0.00	0.0%
Interest		8660	1,250,000.00	3,750,000.00	7,064,923.00	3,750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	813,851.00	813,851.00	(1,878.89)	813,851.00	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	0.00	0.0%
All Other Local Revenue		8699	2,418,950.10	5,168,169.26	6,661,151.14	7,183,660.97	2,015,491.71	39.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,184,125.10	11,653,004.34	17,243,166.17	13,668,496.05	2,015,491.71	17.3%
TOTAL, REVENUES			720,405,509.55	790,211,394.62	527,693,328.57	813,476,467.28	23,265,072.66	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,181,232.35	235,982,310.46	192,204,458.13	236,462,457.12	(480,146.66)	-0.2%
Certificated Pupil Support Salaries		1200	22,052,069.41	27,176,671.27	23,419,498.44	27,293,940.38	(117,269.11)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	23,025,245.26	29,824,407.40	23,791,554.83	31,610,485.72	(1,786,078.32)	-6.0%
Other Certificated Salaries		1900	17,107,946.29	17,105,256.53	13,136,366.96	17,117,599.22	(12,342.69)	-0.1%
TOTAL, CERTIFICATED SALARIES			249,366,493.31	310,088,645.66	252,551,878.36	312,484,482.44	(2,395,836.78)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,084,466.41	12,115,441.89	9,950,220.45	12,312,623.80	(197,181.91)	-1.6%
Classified Support Salaries		2200	28,130,170.93	32,671,690.98	27,224,516.23	33,657,844.33	(986,153.35)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	12,965,811.26	15,506,174.55	11,665,066.34	15,694,580.80	(188,406.25)	-1.2%
Clerical, Technical and Office Salaries		2400	19,637,681.84	23,178,836.63	20,098,686.13	23,255,996.81	(77,160.18)	-0.3%
Other Classified Salaries		2900	4,217,326.15	5,809,993.98	4,638,621.11	5,964,969.13	(154,975.15)	-2.7%
TOTAL, CLASSIFIED SALARIES			77,035,456.59	89,282,138.03	73,577,110.26	90,886,014.87	(1,603,876.84)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	67,824,290.96	77,829,436.37	43,312,305.59	77,945,415.29	(115,978.92)	-0.1%
PERS		3201-3202	20,884,188.53	23,874,592.21	18,926,803.46	24,126,034.73	(251,442.52)	-1.1%
OASDI/Medicare/Alternative		3301-3302	11,730,462.80	12,570,151.26	9,609,400.12	12,567,421.09	2,730.17	0.0%
Health and Welfare Benefits		3401-3402	92,098,671.81	85,764,922.08	66,995,299.96	85,453,593.43	311,328.65	0.4%
Unemployment Insurance		3501-3502	180,396.86	205,661.51	164,894.00	207,514.19	(1,852.68)	-0.9%
Workers' Compensation		3601-3602	4,884,914.86	6,033,347.60	4,894,774.80	6,086,745.01	(53,397.41)	-0.9%
OPEB, Allocated		3701-3702	23,141,187.62	21,442,767.54	16,327,924.55	21,226,797.27	215,970.27	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,118.11	46,588.52	37,800.11	46,747.45	(158.93)	-0.3%
TOTAL, EMPLOYEE BENEFITS			220,787,231.55	227,767,467.09	160,269,202.59	227,660,268.46	107,198.63	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,245,438.87	5,995,303.03	5,164,061.41	9,785,205.69	(3,789,902.66)	-63.2%
Books and Other Reference Materials		4200	249,024.60	214,497.59	88,697.43	403,555.13	(189,057.54)	-88.1%
Materials and Supplies		4300	21,496,562.69	44,897,405.78	5,316,937.11	42,550,523.22	2,346,882.56	5.2%
Noncapitalized Equipment		4400	9,745,962.35	3,813,768.73	2,424,772.59	4,480,303.39	(666,534.66)	-17.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,736,988.51	54,920,975.13	12,994,468.54	57,219,587.43	(2,298,612.30)	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	63,431,614.00	87,661,403.35	46,437,865.91	93,891,352.30	(6,229,948.95)	-7.1%
Travel and Conferences		5200	992,041.36	1,805,234.75	288,861.13	1,920,410.54	(115,175.79)	-6.4%
Dues and Memberships		5300	170,754.00	215,698.92	172,446.06	207,547.32	8,151.60	3.8%
Insurance		5400-5450	2,286,064.00	2,500,904.53	2,399,008.96	2,501,604.53	(700.00)	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,963,100.70	9,981,192.01	10,913,754.50	49,346.20	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,447.45	2,311,115.04	856,774.45	2,237,151.04	73,964.00	3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,282,867.00)	(1,237,311.00)	(39,451.70)	(1,234,509.41)	(2,801.59)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	31,862,102.42	40,259,615.39	21,976,036.34	43,625,609.19	(3,365,993.80)	-8.4%

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)
Communications		5900	1,601,618.48	1,661,783.83	1,010,718.01	1,771,073.98	(109,290.15)	-6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,859,298.06	146,141,545.51	83,083,451.17	155,833,993.99	(9,692,448.48)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	971,891.57	1,232,086.50	(1.20)	0.0%
Buildings and Improvements of Buildings		6200	0.00	19,994,314.12	18,224,378.32	21,171,542.47	(1,177,228.35)	-5.9%
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	647,259.00	2,949,048.39	1,029,525.20	3,848,090.46	(899,042.07)	-30.5%
Equipment Replacement		6500	298,917.94	279,772.81	41,115.00	265,952.26	13,820.55	4.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	61,173.00	129,779.00	88,973.00	(27,800.00)	-45.4%
TOTAL, CAPITAL OUTLAY			946,176.94	24,516,393.62	20,396,689.09	26,606,644.69	(2,090,251.07)	-8.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	1,107,894.00	1,500,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	10,300.00	6,374.79	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	1,114,268.79	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,391,813.64)	(363,107.69)	(1,451,819.33)	60,005.69	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,277,769.85)	(1,391,813.64)	(363,107.69)	(1,451,819.33)	60,005.69	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			698,964,175.11	852,835,651.40	603,623,961.11	870,749,472.55	(17,913,821.15)	-2.1%
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	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	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	107,137.79	0.00	107,137.79	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	107,137.79	0.00	107,137.79	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(.84)		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(.84)	(.84)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,475,399.00	2,368,261.21	0.00	2,368,260.37	.84	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	14,450,070.83
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	1,529,725.00
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	40,738.00
5650	FEMA Public Assistance Funds	15,362,886.54
5810	Other Restricted Federal	149,347.86
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	5,274,473.67
6300	Lottery: Instructional Materials	121,126.80
6332	CA Community Schools Partnership Act - Implementation Grant	2,621,593.82
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	5,746,413.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,529,255.36
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,277,416.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,416,952.00
7085	Learning Communities for School Success Program	128,115.47
7311	Classified School Employee Professional Development Block Grant	88,875.97
7388	SB 117 COVID-19 LEA Response Funds	268,625.67
7399	LCFF Equity Multiplier	1,224,188.00
7412	A-G Access/Success Grant	1,159,876.48
7413	A-G Learning Loss Mitigation Grant	455,346.67
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	363,632.30
7435	Learning Recovery Emergency Block Grant	43,880,823.64
7810	Other Restricted State	804,666.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	66,248.34
9010	Other Restricted Local	6,438,687.46
Total, Restricted Balance		124,860,890.50

Sacramento City Unified School District
2023-24 Third Interim Budget

Description	Third Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,355,264	2,478,216	502,833,480	486,482,344	2,478,216	488,960,560	487,662,339	2,478,216	490,140,555
Federal Revenue	-	157,711,903	157,711,903	-	40,320,735	40,320,735	-	40,320,735	40,320,735
State Revenue	12,193,830	127,068,758	139,262,588	16,083,823	108,830,159	124,913,983	16,083,823	108,830,159	124,913,983
Local Revenue	7,877,703	5,790,793	13,668,496	4,688,824	2,224,108	6,912,932	4,688,824	2,224,108	6,912,932
Total Revenue	520,426,797	293,049,670	813,476,467	507,254,991	153,853,219	661,108,210	508,434,986	153,853,219	662,288,205
Expenditures									
Certificated Salaries	220,037,217	92,447,265	312,484,482	216,356,889	94,810,956	311,167,845	222,246,540	70,609,457	292,855,997
Classified Salaries	53,134,055	37,751,960	90,886,015	48,480,826	39,182,256	87,663,082	49,895,421	29,224,849	79,120,270
Benefits	139,679,571	87,980,697	227,660,268	136,911,542	101,003,981	237,915,523	148,387,639	84,478,117	232,865,757
Books and Supplies	8,649,616	48,571,851	57,221,467	8,769,616	13,003,156	21,772,772	8,769,616	13,112,380	21,881,996
Other Services & Oper. Expenses	35,750,339	120,081,775	155,832,114	31,654,695	84,737,263	116,391,958	31,654,695	88,037,488	119,692,183
Capital Outlay	2,350,051	24,256,594	26,606,645	86,235	1,768,330	1,854,565	86,235	1,768,330	1,854,565
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300	-	1,510,300
Transfer of Indirect 73xx	(8,856,861)	7,405,042	(1,451,819)	(7,105,854)	5,654,035	(1,451,819)	(7,404,525)	5,952,705	(1,451,819)
Budget Reductions	-	-	-	-	(2,705,294)	(2,705,294)	-	(4,738,900)	(4,738,900)
Total Expenditures	452,254,288	418,495,184	870,749,472	436,664,249	337,454,682	774,118,931	455,145,922	288,444,427	743,590,348
Deficit/Surplus	68,172,509	(125,445,514)	(57,273,005)	70,590,742	(183,601,463)	(113,010,721)	53,289,064	(134,591,208)	(81,302,143)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
									-
Contributions to Restricted	(128,013,844)	128,013,844	-	(126,401,975)	126,401,975	-	(135,862,323)	135,862,323	-
Net increase (decrease) in Fund Balance	**(57,473,074)**	**2,568,330**	**(54,904,744)**	**(53,442,972)**	**(57,199,488)**	**(110,642,460)**	**(80,204,997)**	**1,271,115**	**(78,933,882)**
Beginning Balance	135,640,173	122,292,561	257,932,735	78,167,099	124,860,891	203,027,991	24,724,127	67,661,403	92,385,531
Ending Balance	**78,167,099**	**124,860,891**	**203,027,991**	**24,724,127**	**67,661,403**	**92,385,531**	**(55,480,870)**	**68,932,518**	**13,451,648**
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty	17,367,624		17,367,624	15,435,013		15,435,013	14,824,442		14,824,442
Restricted Programs	-	124,860,891	124,860,891	-	67,661,403	67,661,403	-	68,932,518	68,932,518
Committed	-		-	-		-	-		-
Other Assignments	-		-	-		-	-		-
Unappropriated Fund Balance	**60,474,475**	**-**	**60,474,475**	**8,964,114**	**-**	**8,964,114**	**(70,630,312)**	**-**	**(70,630,312)**

Sacramento City Unified School District 2023-24 Third Interim Cash Flow Projections

2023-24 Cash Flow Projection

2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**373,556,790**	**373,556,790**	**354,169,590**	**329,064,027**	**325,341,245**	**307,888,044**	**241,371,574**	**256,671,217**	**343,226,003**	**342,720,429**	**338,032,132**	**290,941,261**	**268,249,933**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		14,442,033	14,442,033	55,697,579	26,027,092	(3,706,259)	55,697,579	26,015,216	17,622,658	52,024,434	19,789,211	20,899,671	78,553,186	-	-	$ 377,504,434	$ 377,504,434
Property Taxes	8020-8079		-	-	-	110,654	-	1,584,734	68,826,620	-	9,122,603	-	1,134,515	58,931,781	-	-	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	164,958	-	-	(6,111,673)	-	3,833	1,484,093	(5,024,742)	-	379,101	(3,622,476)	(1,654,955)	-	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		9,564,211	-	578,742	20,508,482	2,096,628	3,105,749	2,016,906	20,406,433	2,428,021	10,583,875	39,216	31,532,518	54,851,124	-	$ 157,711,903	$ 157,711,903
Other State Revenues	8300-8599		11,822,506	3,291,862	8,626,350	9,817,202	7,797,211	11,986,791	8,633,661	7,615,861	10,465,305	481,104	24,819,168	11,588,052	275,331	22,042,182	$ 139,262,588	$ 139,262,588
Other Local Revenues	8600-8799		3,459,129	283,850	200,207	2,013,040	771,369	927,300	2,625,016	2,184,707	477,205	4,301,343	(4,274,332)	(4,007,643)	4,707,304	-	$ 13,668,496	$ 13,668,496
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	82,190	1,015,693	1,270,378	-	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**39,287,879**	**18,182,704**	**65,102,878**	**58,476,470**	**847,276**	**73,302,153**	**108,121,251**	**49,313,752**	**69,492,826**	**35,155,534**	**43,079,530**	**173,991,111**	**59,449,182**	**22,042,182**	**815,844,728**	**815,844,728**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,228,999	6,421,721	23,873,445	46,190,127	31,258,270	25,367,190	25,718,691	26,000,212	29,561,103	35,932,121	15,493,039	34,156,214	10,283,351	$ -	$ 312,484,482	$ 312,484,482
Classified Salaries	2000-2999		3,396,645	5,086,770	6,171,478	6,334,797	6,182,358	9,096,577	12,707,782	7,529,496	9,862,248	7,208,959	3,323,166	10,365,999	3,619,740	$ -	$ 90,886,015	$ 90,886,015
Employee Benefits	3000-3999		3,304,355	5,276,140	16,672,722	21,334,217	17,892,811	17,193,213	19,948,578	18,459,313	19,836,012	20,351,841	17,582,713	21,210,135	6,556,036	$ 22,042,182	$ 227,660,268	$ 227,660,268
Books and Supplies	4000-4999		1,990,318	1,441,644	1,004,868	1,038,796	2,193,780	1,326,444	1,638,569	1,078,911	795,272	485,867	7,045,266	9,567,822	27,613,911	$ -	$ 57,221,467	$ 57,221,467
Services	5000-5999		350,797	5,343,165	5,136,013	9,221,501	9,854,803	6,822,638	10,014,407	10,890,370	12,334,764	13,244,773	8,910,280	25,339,339	38,369,265	$ -	$ 155,832,114	$ 155,832,114
Capital Outlay	6000-6599		7,236	10,001,917	3,550,477	3,075,113	958,776	947,517	810,859	342,021	210,482	362,513	(1,836,818)	(1,370,784)	9,547,337	$ -	$ 26,606,645	$ 26,606,645
Other Outgo	7000-7499		72,462	72,462	132,609	131,392	131,392	133,499	(225,027)	152,762	150,224	(615)	(346,340)	(346,340)	-	$ -	$ 58,481	$ 58,481
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**11,350,812**	**33,643,819**	**56,541,613**	**87,325,943**	**68,472,190**	**60,887,079**	**70,613,858**	**64,453,085**	**72,750,103**	**77,585,458**	**50,171,306**	**98,922,385**	**95,989,639**	**22,042,182**	**870,749,473**	**870,749,473**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	(1,140,624)	(1,406,741)	(27,875)	(50,705)	(119,275)	(21,186)	111,676	(40,281)	210,744	(65,335)	(11,471)	-	279,825	-		$ (1,140,624)	
Accounts Receivable	9200-9299	47,342,909	2,047,673	1,164,378	(309,119)	1,084,926	564,808	1,386,393	24,543,822	1,033,209	(437,141)	(455,909)	282,028	16,437,840	-		$ 47,342,909	
Due From Other Funds	9310	7,955,468	7,955,468	-	-	3,054,112	-	-	-	-	-	-	-	(3,054,112)	-		$ 7,955,468	
Stores	9320	104,391	-	92	35	92	14	106	28	64	43	57	(50)	103,910	-		$ 104,391	
Prepaid Expenditures	9330	8,235	8,235	-	-	-	-	-	-	-	-	-	-	-	-		$ 8,235	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**54,270,379**	**8,604,635**	**1,136,596**	**(359,789)**	**4,019,856**	**543,637**	**1,498,175**	**24,503,570**	**1,244,017**	**(502,434)**	**(467,323)**	**281,978**	**13,767,462**	**-**	**-**	**54,270,379**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(147,218,947)	(33,253,415)	(10,781,043)	(11,924,258)	7,376,417	564,808	1,386,393	24,543,822	13,389,742	(928,587)	(4,193,623)	(15,881,530)	(117,517,675)	-		$ (147,218,947)	
Due To Other Funds	9610	(3,106,038)	(3,106,038)	-	-	-	-	-	-	-	-	-	-	-	-		$ (3,106,038)	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	(19,569,449)	(19,569,449)	-	-	-	-	-	-	-	-	-	-	-	-		$ (19,569,449)	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(169,894,435)**	**(55,928,902)**	**(10,781,043)**	**(11,924,258)**	**7,376,417**	**564,808**	**1,386,393**	**24,543,822**	**13,389,742**	**(928,587)**	**(4,193,623)**	**(15,881,530)**	**(117,517,675)**	**-**	**-**	**(169,894,435)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(115,624,056)**	**(47,324,267)**	**(9,644,447)**	**(12,284,048)**	**11,396,273**	**1,108,445**	**2,884,569**	**49,047,392**	**14,633,759**	**(1,431,021)**	**(4,660,946)**	**(15,599,552)**	**(103,750,212)**	**-**	**-**	**(115,624,056)**	
E. NET INCREASE/DECREASE B - C + D		**(115,624,056)**	**(19,387,201)**	**(25,105,562)**	**(3,722,783)**	**(17,453,201)**	**(66,516,469)**	**15,299,643**	**86,554,785**	**(505,573)**	**(4,688,298)**	**(47,090,870)**	**(22,691,328)**	**(28,681,486)**	**(36,540,457)**	**-**	**(170,528,800)**	**$ (54,904,745)**
F. ENDING CASH (A + E)		**257,932,735**	**354,169,590**	**329,064,027**	**325,341,245**	**307,888,044**	**241,371,574**	**256,671,217**	**343,226,003**	**342,720,429**	**338,032,132**	**290,941,261**	**268,249,933**	**239,568,447**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														**$ 203,027,990**	

2024-25 Cash Flow Projection

2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**239,568,447**	**239,568,447**	**226,639,342**	**245,743,545**	**280,312,731**	**275,173,509**	**251,876,139**	**284,582,445**	**307,511,646**	**263,895,175**	**241,956,373**	**253,935,452**	**222,683,943**			$ -	$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,661,455	12,661,455	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	-	$ -	$ 363,631,514	$ 363,631,514
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233	-	$ -	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	$ -	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		1,011,137	1,377,957	4,426,263	1,019,879	272,921	3,200,734	698,695	542,176	672,664	3,628,892	697,272	8,748,871	14,023,277	$ -	$ 40,320,735	$ 40,320,735
Other State Revenues	8300-8599		6,506,872	3,260,566	7,846,787	3,955,979	11,120,412	14,238,513	6,092,594	2,936,054	4,796,771	9,069,603	15,568,239	5,003,748	12,475,663	$ 22,042,182	$ 124,913,983	$ 124,913,983
Other Local Revenues	8600-8799		930,364	102,149	282,363	203,591	330,035	297,280	630,090	94,471	97,500	1,113,021	158,218	293,098	2,380,750	$ -	$ 6,912,932	$ 6,912,932
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	$ -	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**21,109,828**	**17,402,523**	**60,936,030**	**27,142,161**	**33,810,722**	**88,965,782**	**84,944,635**	**30,612,282**	**58,492,038**	**87,864,298**	**40,758,982**	**63,189,220**	**26,205,787**	**22,042,182**	**663,476,471**	**663,476,471**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,112,376	5,554,765	27,027,905	27,524,281	28,184,165	28,527,599	28,323,315	27,589,615	28,325,619	27,987,838	25,370,102	43,925,309	10,714,956	$ -	$ 311,167,845	$ 311,167,845
Classified Salaries	2000-2999		3,340,086	4,847,741	6,460,064	6,470,483	6,391,246	7,040,886	6,566,079	6,102,443	7,146,216	6,127,240	8,187,032	14,935,163	4,048,402	$ -	$ 87,663,082	$ 87,663,082
Employee Benefits	3000-3999		3,222,946	4,959,783	18,329,204	18,306,426	18,405,959	18,785,384	18,512,448	19,285,613	19,543,483	19,358,692	18,235,660	21,997,789	16,929,956	$ 22,042,182	$ 237,915,523	$ 237,915,523
Books and Supplies	4000-4999		45,425	117,874	1,215,608	594,840	511,947	513,505	1,498,599	769,159	582,081	1,596,291	1,430,258	2,390,091	10,507,095	$ -	$ 21,772,772	$ 21,772,772
Services	5000-5999		906,073	2,658,403	4,751,127	5,169,289	4,668,817	8,534,338	7,373,343	6,513,912	11,076,343	6,690,535	8,560,288	20,831,252	28,658,239	$ -	$ 116,391,958	$ 116,391,958
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479	$ -	$ 1,854,565	$ 1,854,565
Other Outgo	7000-7499		4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	0	$ -	$ 58,481	$ 58,481
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**9,647,132**	**18,181,986**	**57,825,682**	**58,184,445**	**58,204,514**	**63,465,617**	**62,357,048**	**60,364,707**	**66,857,881**	**61,821,022**	**62,009,568**	**104,338,317**	**71,524,126**	**22,042,182**	**776,824,226**	**776,824,226**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	59,449,182	5,408,824	23,829,896	33,757,011	29,091,550	1,043,256	2,915,281	523,399	(71,198)	25,605	(613,673)	354,146	6,307,646	(43,122,561)		$ 59,449,182	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**59,449,182**	**5,408,824**	**23,829,896**	**33,757,011**	**29,091,550**	**1,043,256**	**2,915,281**	**523,399**	**(71,198)**	**25,605**	**(613,673)**	**354,146**	**6,307,646**	**(43,122,561)**	**-**	**59,449,182**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(95,989,639)	(29,800,624)	(3,946,231)	(2,298,173)	(3,188,488)	53,165	4,290,861	(181,785)	(13,792,848)	(13,598,564)	(13,450,524)	(10,355,069)	(9,721,359)	-		$ (95,989,639)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(95,989,639)**	**(29,800,624)**	**(3,946,231)**	**(2,298,173)**	**(3,188,488)**	**53,165**	**4,290,861**	**(181,785)**	**(13,792,848)**	**(13,598,564)**	**(13,450,524)**	**(10,355,069)**	**(9,721,359)**	**-**	**-**	**(95,989,639)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(36,540,457)**	**(24,391,801)**	**19,883,665**	**31,458,838**	**25,903,062**	**1,096,421**	**7,206,141**	**341,614**	**(13,864,046)**	**(13,572,959)**	**(14,064,198)**	**(10,000,923)**	**(3,413,712)**	**(43,122,561)**	**-**	**(36,540,457)**	
E. NET INCREASE/DECREASE B - C + D		**(36,540,457)**	**(12,929,105)**	**19,104,203**	**34,569,185**	**(5,139,221)**	**(23,297,370)**	**32,706,306**	**22,929,201**	**(43,616,471)**	**(21,938,802)**	**11,979,078**	**(31,251,508)**	**(44,562,810)**	**(88,440,899)**	**-**	**(149,888,212)**	**$ (113,347,755)**
F. ENDING CASH (A + E)			**226,639,342**	**245,743,545**	**280,312,731**	**275,173,509**	**251,876,139**	**284,582,445**	**307,511,646**	**263,895,175**	**241,956,373**	**253,935,452**	**222,683,943**	**178,121,134**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 89,680,235	

2025-26 Cash Flow Projection

2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**178,121,134**	**178,121,134**	**167,055,168**	**160,418,188**	**159,112,127**	**123,684,084**	**101,825,003**	**132,767,444**	**157,742,584**	**120,304,310**	**104,453,632**	**123,238,487**	**96,715,292**			**$ -**	**$ -**
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		12,706,979	12,706,979	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	-	-	$ 364,811,509	$ 364,811,509
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233	-	-	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	-	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		1,011,137	1,377,957	4,426,263	1,019,879	272,921	3,200,734	698,695	542,176	672,664	3,628,892	697,272	8,748,871	14,023,277	-	$ 40,320,735	$ 40,320,735
Other State Revenues	8300-8599		6,506,872	3,260,566	7,846,787	3,955,979	11,120,412	14,238,513	6,092,594	2,936,054	4,796,771	9,069,603	15,568,239	5,003,748	12,475,663	22,042,182	$ 124,913,983	$ 124,913,983
Other Local Revenues	8600-8799		930,364	102,149	282,363	203,591	330,035	297,280	630,090	94,471	97,500	1,113,021	158,218	293,098	2,380,750	-	$ 6,912,932	$ 6,912,932
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	-	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**21,155,352**	**17,448,048**	**61,085,350**	**27,224,105**	**33,892,666**	**89,115,103**	**85,026,579**	**30,694,226**	**58,641,359**	**87,946,242**	**40,840,926**	**63,338,540**	**26,205,787**	**22,042,182**	**664,656,466**	**664,656,466**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,991,208	5,236,138	25,477,555	25,945,459	26,567,491	26,891,225	26,698,659	26,007,045	26,700,831	26,382,425	23,914,846	41,405,706	9,637,410	-	$ 292,855,997	$ 292,855,997
Classified Salaries	2000-2999		3,034,675	4,404,474	5,869,369	5,878,836	5,806,844	6,397,082	5,965,690	5,544,449	6,492,781	5,566,978	7,438,427	13,569,523	3,151,142	-	$ 79,120,270	$ 79,120,270
Employee Benefits	3000-3999		3,133,153	4,821,599	17,818,537	17,796,393	17,893,153	18,262,007	17,996,676	18,748,299	18,998,985	18,819,343	17,727,600	21,384,912	17,422,918	22,042,182	$ 232,865,757	$ 232,865,757
Books and Supplies	4000-4999		45,653	118,465	1,221,706	597,824	514,515	516,081	1,506,117	773,018	585,001	1,604,298	1,437,433	2,402,081	10,559,804	-	$ 21,881,996	$ 21,881,996
Services	5000-5999		931,764	2,733,781	4,885,843	5,315,861	4,801,198	8,776,324	7,582,409	6,698,610	11,390,407	6,880,241	8,803,010	21,421,910	29,470,826	-	$ 119,692,183	$ 119,692,183
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479	-	$ 1,854,565	$ 1,854,565
Other Outgo	7000-7499		4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	4,873	0	-	$ 58,481	$ 58,481
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**9,156,679**	**17,357,876**	**55,314,784**	**55,653,499**	**55,625,582**	**60,906,625**	**59,832,816**	**57,875,386**	**64,352,143**	**59,313,712**	**59,547,543**	**100,442,845**	**70,907,579**	**22,042,182**	**748,329,249**	**748,329,249**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	(16,916,773)	(859,497)	(3,786,723)	(5,364,205)	(4,622,833)	(165,780)	(463,257)	(83,171)	20,260	(7,286)	174,626	(100,775)	(1,794,895)	136,763		$ (16,916,773)	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**(16,916,773)**	**(859,497)**	**(3,786,723)**	**(5,364,205)**	**(4,622,833)**	**(165,780)**	**(463,257)**	**(83,171)**	**20,260**	**(7,286)**	**174,626**	**(100,775)**	**(1,794,895)**	**136,763**	**-**	**(16,916,773)**	**$ -**
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(71,524,126)	(22,205,142)	(2,940,429)	(1,712,422)	(2,375,817)	39,615	3,197,221	(135,452)	(10,277,374)	(10,132,608)	(10,022,300)	(7,715,804)	(7,243,612)	-		$ (71,524,126)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(71,524,126)**	**(22,205,142)**	**(2,940,429)**	**(1,712,422)**	**(2,375,817)**	**39,615**	**3,197,221**	**(135,452)**	**(10,277,374)**	**(10,132,608)**	**(10,022,300)**	**(7,715,804)**	**(7,243,612)**	**-**	**-**	**(71,524,126)**	**$ -**
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(88,440,899)**	**(23,064,639)**	**(6,727,152)**	**(7,076,627)**	**(6,998,650)**	**(126,165)**	**2,733,964**	**(218,624)**	**(10,257,114)**	**(10,139,894)**	**(9,847,674)**	**(7,816,579)**	**(9,038,507)**	**136,763**	**-**	**(88,440,899)**	
E. NET INCREASE/DECREASE B - C + D		**(88,440,899)**	**(11,065,966)**	**(6,636,980)**	**(1,306,061)**	**(35,428,044)**	**(21,859,081)**	**30,942,441**	**24,975,140**	**(37,438,274)**	**(15,850,679)**	**18,784,856**	**(26,523,196)**	**(46,142,811)**	**(44,565,029)**	**-**	**(172,113,682)**	**$ (83,672,783)**
F. ENDING CASH (A + E)			**167,055,168**	**160,418,188**	**159,112,127**	**123,684,084**	**101,825,003**	**132,767,444**	**157,742,584**	**120,304,310**	**104,453,632**	**123,238,487**	**96,715,292**	**50,572,481**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 6,007,452	