



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT **BOARD OF EDUCATION**

Agenda Item# 13.10

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

<u>Documents Attached:</u> 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

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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.

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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.

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2023-24 Third Interim Financial Report June 6, 2024



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

	Sec	ond Interim Bud 2023-24	lget	Th	ird Interim Bud 2023-24	get	Changes sir	ond Interim	Note	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Budget Restricted	Combined	Z
Revenue										1
General Purpose	500,355,264	2,478,216	502,833,480	500,355,264	2,478,216	502,833,480	_ = = 1	- 20		1
Federal Revenue	*	148,230,947	148,230,947	3.50	157,711,903	157,711,903		9,480,956	9,480,956	1000
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	
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	
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	Γ
Expenditures										H
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	
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	
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	
Other Services & Oper.	No.	Par Facilities				150.0031.37	2204.01			1
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	5	(*)	- PARTITION S	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)	
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)	*	(80						283		ŀ
Transfers in/(out)	2,368,261	1.51	2,368,261	2,368,261		2,368,261	-	885	*	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	-:	3€0		Ī
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	28	124,860,891	124,860,891	*	16,450,637	16,450,637	-
Commitments	3							180		
Other Assignments	848,577		848,577			920	(848,577)		(848,577)	1_
Unappropriated Fund Balance Unappropriated Percent	71,083,560	(0)	71,083,560 8.33%	60,474,475		60,474,475 6.95%	(10,609,085)	0	(10,609,085) -1.39%	

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2023-24 Third Interim Financial Report June 6, 2024



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

Notes: Explanation of Changes

- LCFF remains unchanged.
- 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.
- Unrestricted local revenues increase due budgeting donation revenue received. Restricted local revenues increase
 due to budgeting of local grant funds received.
- 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.
- 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 onetime AMIM expenditures.
- 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.

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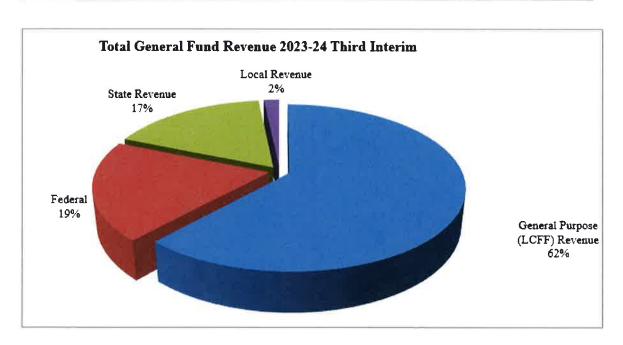


General Fund Revenue Components

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



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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.

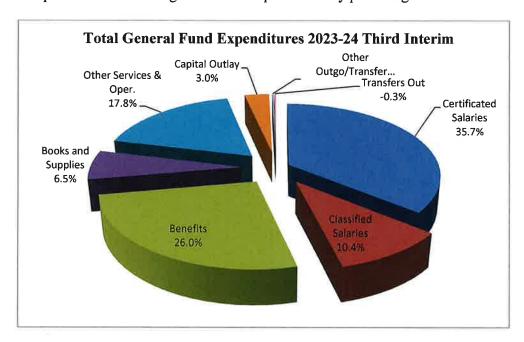
DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	220,037,217	92,447,265	\$312,484,482
Classified Salaries	53,134,055	37,751,960	\$90,886,015
Benefits	139,679,571	87,980,697	\$227,660,268
Books and Supplies	8,649,616	48,571,851	\$57,221,467
Other Services & Oper.	35,750,339	120,081,775	\$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

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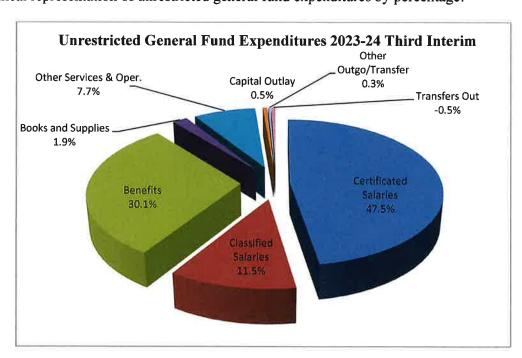
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Graphical representation of total general fund expenditures by percentage:



Graphical representation of unrestricted general fund expenditures by percentage:



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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 Accoun	\$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.

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2023-24 Third Interim Fund Balance Component Summary

	2023-2	4 Third Interim	Budget
Description	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

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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

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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.

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- ➤ 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

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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)

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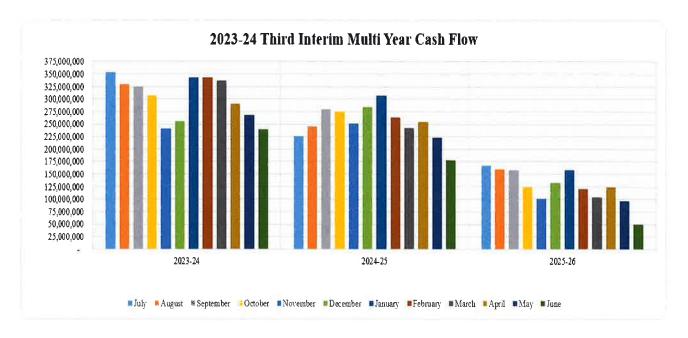


Table of Combined Unrestricted and Restricted Ending Fund Balance

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.



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2023-24 Third Interim Multi-Year Projections

Description	Thi	rd Interim Budg 2023-24	et		Projection 2024-25	0151		Projection 2025-26	
Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue						33000000			
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.	35,750,339	120,081,775	155,832,114	31,654,695	84,737,263	116,391,958	31,654,695	00.027.400	119,692,183
Expenses	אכביחכוירב	120,081,773	100,852,114	31,004,090	84,737,203	110,391,938	31,034,093	88,037,488	119,092,185
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	2.1	1,510,300	1,510,300	2	1,510,300	1,510,300	3.	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		300			(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)	i.e	923	14	ş	ş	:0)		₩	
Transfers in (out)	2,368,261		2,368,261	2,368,261		2,368,261	2,368,261		2,368,261
	-,,		-,,	_,,,,_,,		_;;	-,,		3 - 0
Contributions to Restricted	(128,013,844)	128,013,844		(126,401,975)	126,401,975		(135,862,323)	135,962,323	
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	8	124,860,891	124,860,891	2	67,661,403	67,661,403		68,932,518	68,932,518
Committed			*	8					•
Other Assignments	•		•						ş • ş
Unappropriated Fund Balance	60,474,475		60,474,475	8,964,114		8,964,114	(70,630,312)	414	(70,630,312)
Unappropriated Percent			6.95%			1.16%			-9.50%

Business Services 2023-24 Third Interim Financial Report June 6, 2024



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



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

Lavinia Grace Phillips, President, Area 7
Jasjit Singh, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Tara Jeane, Area 1
Christina Pritchett, Area 3
Jamee Villa, Area 4
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Liliana Miller Segura, Student Board Member

Cabinet

Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
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, 89
5) TOTAL, REVENUES			516,399,323,26	520,088,413.23	379,447,460,85	520,426,797,14		75,375
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		VEL US
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			130,115,356,15	73,271,895.19	22,328,127.07	68,172,508.82		
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	0.09
2) Other Sources/Uses				101,10111	41.00	101,1101,110	5,00	0,07
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	0.09
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)		2000
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			Î					
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,640,173.48	135,640,173.48	10 10 10	135,640,173,48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	8 5	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%
					77	135,640,173.48		11
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	135,640,173.48		111111111111		
			135,640,173.48 163,305,385.66	135,640,173,48 89,266,485,56		78,167,099.19		
F1d)								
F1d) 2) Ending Balance, June 30 (E + F1e)								
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		9711						
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9711 9712	163,305,385.66	89,266,485,56		78,167,099.19		
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash			163,305,385.66 225,000.00	89,266,485.56 225,000.00		78,167,099,19 225,000.00		
F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores		9712	163,305,385.66 225,000.00 100,000.00	89,266,485.56 225,000.00 100,000.00		78,167,099.19 225,000.00 100,000.00		

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		-1.00	80,802,040.00	0.00		0.00		
Other Assignments		9780	2,260,058,00	848,577.00		0.00		
e) Unassigned/Unappropriated				3.010.110				
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			1	1				
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)								
Roy alties 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	2000	2004		0.00				
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		24.5						
Maintenance and Operations Special Education Entitlement		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	un inch	
Special Education Discretionary Grants Child Nutrition Programs		8182	0,00	0.00	0.00	0.00		
OTHING INVESTIGATION		8220	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	0,00	4.07
Title I, Part A, Basic	3010	8290					777	
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	52 X					
Title III, Part A, English Learner Program	4203	8290				1 Y Y		
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		1 7				
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							4.00	
ROC/P Entitlement							1 1 2 - 3	
Prior Years	6360	8319						
Special Education Master Plan			116 2 1 E					
Current Year	6500	8311	1 W		A 15 (12)			
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	0.00	0.070
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	0,0%
Tax Relief Subventions							10,000,22	
Restricted Levies - Other			38-					100
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subv entions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00	AP, LE	11/2
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						K NJI
Charter School Facility Grant	6030	8590		C ECUT				
Career Technical Education Incentive Grant Program	6387	8590	-)					
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590		William .				1 18 100
Specialized Secondary	7370	8590					1 1 1 1 T	

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					a 1	
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			101					
Other Local Revenue			1 (3)					
County and District Taxes								- 4.0
Other Restricted Levies			14.1 1 2.3					
Secured Roll		8615	0,00	0.00	0,00	0,00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		T - Hw
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	0.09
Sale of Publications		8632	0.00	0.00	0,00	0,00	0.00	0.09
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	0.09
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				. TETRY				
Special Education SELPA Transfers						ATT TO THE		FR PA
From Districts or Charter Schools	6500	8791		1 7 7 7 7		LEAN TO THE		JWV .
From County Offices	6500	8792		81,4 11,5 14		Salina TR		
From JPAs	6500	8793	The same					
ROC/P Transfers			The second second					F. F. XI
From Districts or Charter Schools	6360	8791	10-1-01	1 2 7 8				THE ST
From County Offices	6360	8792	3.15	W. Tale 3				
From JPAs	6360	8793	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A - 5. 11				1 - 1

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 Employ ee 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)	0.29
Professional/Consulting Services and		5800						14 50
Operating Expenditures Communications		5900	11,751,998.34	17,003,675,21	9,622,912,80	18,966,169,43	(1,962,494,22)	-11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	1,569,390,48 27,570,886.09	1,635,060_07 33,534,651_75	1,008,822,33	1,743,785,01 35,750,339,07	(108,724,94)	-6,6% -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)	Nev
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	62.79
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	0.09
TOTAL, CAPITAL OUTLAY			49,259.00	1,547,176.63	182,506.51	2,350,050,84	(802,874,21)	-51.99
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	0.09
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	1,500,000.00	1,500,000.00	1,107,894.00	1,500,000.00	0.00	0, 09
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		100				
To County Offices	6500	7222		1. 4 8	11171			
To JPAs	6500	7223		35 34 1				
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	3 2 3			175185	2.1	1 7 1
To County Offices	6360	7222	1. 11. 2			h-1 1		
To JPAs	6360	7223		8, 69, 1				
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				- 17				

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			0.00	107,101270	0,00	101,101,19	0.00	0.07
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0,00	0,00	0,00	0.00	0.0%
Proceeds								- 52-7
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0.00	0,00	0.00	0.0%
Other Sources			1					
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						
_		919	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			1		2.00		7,50	5.07
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		2200	(104,925,542.97)	(122,013,844.32)	0.00	(128,013,844.32)	(6,000,000.00)	4.99
TOTAL, OTHER FINANCING			1			, ,		
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)	5.09

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%
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		0.00
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		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In b) Transfers Oul		7600-7629	0.00	0,00	0.00	0,00	0.00	0.09
2) Other Sources/Uses		7000 7020	0.00	0,00	0,00	0,00	0.00	0,07
a) Sources		8930-8979	0,00	0.00	0.00	0.00	0,00	0.09
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	4.99
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 11		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,292,561,11	122,292,561,11	2 T 1	122,292,561,11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	Y	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	Mar Section	124,860,890.50	23.41	
Components of Ending Fund Balance			1 2 2 2 10	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Q 1 Y = 7 L = 1	
a) Nonspendable				Property and			- No.	
Revolving Cash		9711	0.00	0.00		0,00	1. 1. 1. 3	
1101 of thing odoli		9712	0.00	0.00		0.00	- 1 7 °	
Stores		0.12						
		9713	0.00	0,00		0,00	1.14	
Stores				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)
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments		9760	0.00	0.00	1 1 1 2 2	0.00		
d) Assigned						0,00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated				1,1-0				
Reserve for Economic Uncertainties		9789	0.00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	614	0.00		
LCFF SOURCES			1					
Principal Apportionment				100				
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								Marin Jak
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		fige 5
County & District Taxes								
Secured Roll Taxes		8041	0,00	0,00	0.00	D.00		L 13. 18 L.
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)								
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		100
Less: Non-LCFF			A 45 LF			100		
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0,00	0.00	0.00	0.00		
LCFF Transfers				MIN SE		71		
Unrestricted LCFF								
Transfers - Current Year	0000	8091		a to the s				
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, 49
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	M N III	

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 Entillement								
Prior Years	6360	8319	0,00	0,00	0,00	0,00	0,00	0,0%
Special Education Master Plan	6500	0044	24 222 224 24	04 000 004 04	00 004 470 00	04 000 004 04	0.00	
Current Year	6500 6500	8311	31,238,631.91	31,238,631.91	23,631,173,00	31,238,631,91	0,00	0,0%
Prior Years	6300	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	17,89
TOTAL, OTHER STATE REVENUE			99,923,159.68	115,349,692,83	70,110,896,57	127,068,757,54	11,719,064,71	10.29
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	0.09
Unsecured Roll		8616	0.00	0,00	0,00	0.00	0.00	0.09
Prior Years' Taxes		8617	0,00	0.00	0.00	0,00	0.00	0,00
Supplemental Taxes		8618	0,00	0,00	0,00	0.00	0,00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0,00	0.00	0,00	0,00	0,00	0.09
Other		8622	0.00	0.00	0,00	0,00	0,00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	g 0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0,00	0,00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0,00	0,00	0,00	0,00	0_00	0.09
Sale of Publications		8632	0,00	0.00	0.00	0,00	0.00	0.09
Food Service Sales		8634	0,00	0,00	0,00	0.00	0,00	0,09
All Other Sales		8639	0.00	0.00	0,00	0,00	0.00	0.09
Leases and Rentals		8650	0.00	146,852.85	234,279.59	146,852,85	0,00	0.09
Interest		8660	0.00	0.00	0.00	0,00	0,00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0,00	0.00	0,00	0,09
Fees and Contracts			6	1.15	0.00	1 2 2 2 2		100
Adult Education Fees		8671	0.00	0.00	0.00	0.00		134
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	0.09
Interagency Services		8677	0,00	0,00	0,00	0.00	0,00	0.0
Mitigation/Dev eloper Fees		8681	0,00	0,00	0.00	0.00	0,00	0,04
All Other Fees and Contracts		8689	0,00	0,00	0,00	0,00	0,00	0,0
Other Local Revenue			A. S.					
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	44.19
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	0.01
Transfers Of Apportionments								
Special Education SELPA Transfers								F
From Districts or Charter Schools	6500	8791	0.00	0,00	0,00	0,00	0.00	0,0
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0,0
From JPAs	6500	8793	0,00	0.00	0.00	0,00	0.00	0.0
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0,00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0,00	0.00	0,0

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)	-1.49
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 3501 - 3502	31,009,338.81	27,016,330,24	20,578,093.11	26,717,360,30	298,969.94	1.19
Unemployment Insurance			58,226,51	71,325.96	52,160.05	72,285.07	(959,11)	-1,3%
Workers' Compensation OPEB, Allocated		3601-3602 3701 - 3702	1,578,726,11	1,969,378,57	1,576,624.41	1,997,526,32	(28,147.75)	-1.49
OPEB, Active Employees		3751-3752	8,130,131,60	6,863,711.62	5,010,751.47	6,669,416.23	194,295.39	2.8%
Other Employ ee Benefits		3901-3902	13,042.00	0.00 15,073.89	0,00	0.00	(263.19)	0.0%
TOTAL, EMPLOYEE BENEFITS		3801-3802	89,940,805.24	88,493,690.84	51,275,532,66	87,980,697.14	512,993.70	-1.7% 0.6%
BOOKS AND SUPPLIES			09,940,000.24	00,490,090.04	01,270,002,00	01,900,091,14	312,993,70	0.67
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)	-2.49
Materials and Supplies		4300	13,770,767.42	37,330,642.92	3,051,553.18	35,064,073.99	2,266,568.93	6.19
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)	-3.89
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)	-12.49
Insurance		5400-5450	0.00	0.00	0,00	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	66,598.35	4,343.85	11,598.35	55,000.00	82.69

Description	Resource Codes	Object Codes	Orlginal 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		5600	500 000 00	050,000,47	044 707 50	050,000,47	(6,000,00)	4.00
Improvements Transfers of Direct Costs		5710	569,000.00	652,009,47	344,787.56	658,269.47	(6,260.00)	-1.0%
Transfers of Direct Costs - Interfund		5750	372,187.53 (9,500,00)	387,253.91 63,085,17	99,940,32 45,579,92	355,321,80 63,079,06	31,932,11	0.0%
Professional/Consulting Services and			(8,550,50)	03,083,17	40,010,02	03,079,00	0,11	0,07
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	0.09
Subscription Assets		6700	0.00	61,173.00	129,779.00	88,973.00	(27,800.00)	-45,49
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							4	
Attendance Agreements		7110	0,00	0,00	0,00	0,00	0.00	0.09
State Special Schools Tuition, Excess Costs, and/or Deficit Payments		7130	0,00	0.00	0,00	0,00	0.00	0,09
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0,00	0,00	0.09
Payments to County Offices		7142	0.00	0.00	0,00	0.00	0,00	0,09
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	0.09
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	0.09
To JPAs	6500	7223	0,00	0.00	0,00	0.00	0.00	0.09
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0,00	0.00	0.00	0.00	0.00	0.09
To County Offices	6360	7222	0.00	0.00	0,00	0,00	0,00	0.09
To JPAs	6360	7223	0,00	0.00	0,00	0,00	0,00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0,00	0.00	0.00	0.09
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		_1						
Debt Service - Interest		7438	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)	-3.19
INTERFUND TRANSFERS			012,000,200,00	400,010,100,00	240,004,021,00	410,400,104,20	(12,410,000,01)	0,17
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0,00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and			[FI] V [L	127 1 1 7 2			11150 1 0 0	
Redemption Fund		8914	0.00	0.00	0.00	0.00	1.8	100
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						70.7	72.7	
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						1.2		The sale
State Apportionments			100				2 F. C &	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		1 . J. X.
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		8971	0,00	0.00	0.00	0.00	0.00	0.00
Participation Proceeds from Leases		8972			0.00	0.00	0.00	0,0%
Proceeds from Leases Revenue Bonds			0.00	0,00	0.00	0.00	0,00	0.09
Proceeds from SBITAs		8973 8074	0.00	0.00	0,00	0,00	0.00	0.0%
		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	0.09
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	0,09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	104,925,542,97	122,013,844,32	0,00	128,013,844,32	6,000,000.00	4.99
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(.84)	(.84)	Ne
(e) TOTAL, CONTRIBUTIONS			104,925,542.97	122,013,844.32	0.00	128,013,843.48	5,999,999.16	4.99

Sacramento City Unified Sacramento County

2023-24 End of Year Projection General Fund Restricted (Resources 2000-9999) Revenues, Expenditures, and Changes in Fund Balance

34 67439 0000000 Form 01I E83ZRFETTN(2023-24)

Description	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	6.49
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	17,39
5) TOTAL, REVENUES			720,405,509.55	790,211,394.62	527,693,328.57	813,476,467.28	2,010,401,71	17,07
B. EXPENDITURES			,			5.0, 1.0, 101, 20		
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, 89
3) Employ ee Benefits		3000-3999	220,787,231,55	227,767,467.09	160,269,202,59	227,660,268.46	107, 198, 63	0.09
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, 29
Services and Other Operating Expenditures		5000-5999	111,859,298,06	146,141,545,51	B3,083,451,17	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	0.09
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, 39
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, 09
b) Transfers Out		7600-7629	0.00	107,137.79	0,00	107,137.79	0,00	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0,00	0.00	0.00	0.00	0.00	0, 09
b) Uses		7630-7699	0.00	0.00	0.00	0,00	0,00	0, 09
3) Contributions		8980-8999	0.00	0.00	0.00	(.84)	(.84)	Nev
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	1. 5.3.5	257,932,734,59	0,00	0,09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0, 09
c) As of July 1 - Audited (F1a + F1b)			257,932,734,59	257,932,734,59		257,932,734.59		4
d) Other Restatements		9795	(690,831-20)	0.00	(4) H ₃	0.00	0,00	0, 09
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	45 2 4	203,027,989.69		
Components of Ending Fund Balance					1 1 1			
a) Nonspendable					25			
Revolving Cash		9711	225,000.00	225,000,00	1 1 2 - 1	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	1 -1 -4	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			50,502,540.00	0,00	718	0,00		
Other Assignments		9780	2,260,058.00	848,577.00		0,00		
e) Unassigned/Unappropriated		0100	2,200,000,00	040,577,00		0,00		
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			10,000,000	7.1/000/000/00		55,111,115,15		
Principal Apportionment				1				
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 -		8012						
Current Year			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)								
Roy alties 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	0.09
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	0.09
FEDERAL REVENUE				,, 100,00	,,,	12,113,100,00	0,00	5,07
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	3.49
Special Education Discretionary Grants		8182	905,122,00	945,951.60	10,240.78	986,333.60	40,382.00	4.39
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.09
			0.00	0.00	0,00	0.00	0.00	U, U7
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.09

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		6281	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	0.09
Pass-Through Revenues from Federal Sources		8287	0.00	0,00	0,00	0.00	0.00	0.09
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	0.09
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134,79	78,134.79	0.00	0.09
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	0,09
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	0.09
TOTAL, FEDERAL REVENUE			99,571,860.51	148,230,947.19	71,289,045.70	157,711,903,21	9,480,956,02	6.49
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	6500	0044	04 800 004 04	04 000 004 04	00 004 470 00	04 000 004 04		
Current Year Prior Years	6500 6500	8311 8319	31,238,631,91	31,238,631.91	23,631,173,00	31,238,631,91	0,00	0.09
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	0.09
Child Nutrition Programs		8520	0.00	0,00	171,742.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	1,625,347,26	1,625,347.26	1,618,950.00	1,625,347,26	0,00	0.09
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	0.09
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	0.09
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	0.09
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%

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	2.00	0.00	0.00
Unsecured Roll		8616	0,00	0.00	0,00	0.00	0,00	0.0%
Prior Years' Taxes			0.00	0,00	0.00	0,00	0,00	0, 09
		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	0,09
Non-Ad Valorem Taxes		2024						
Parcel Taxes		8621	0.00	0,00	0,00	0,00	0,00	0.09
Other		8622	0.00	0.00	0,00	0.00	0,00	0,09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0,00	0,00	0.09
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	0.09
Sale of Publications		8632	0,00	0.00	0,00	0,00	0,00	0, 09
Food Service Sales		8634	0,00	0,00	0.00	0,00	0,00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0,00	0,09
Leases and Rentals	1.6	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, 04
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0,00	0.00	0.00	0.09
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				0,00	0.00	3,00	5,00	0,0
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
Fuition		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
Fransfers Of Apportionments			0,00	0,00	0.00	0.00	0.00	0.0
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						
From JPAs	6500	8793	0.00	0.00	0,00	0.00	0.00	0.0
	0000	0193	0,00	0,00	0.00	0,00	0.00	0,0
ROC/P Transfers	0000	0704	0.05	0.05				_
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			120,400,000.00	750,211,054.02	021,000,020,01	010,410,407.28	20,200,012,00	2.87
Certificated Teachers' Salaries		1100	187,181,232.35	235,982,310,46	192,204,458,13	236,462,457,12	(480,146,66)	-0.29
Certificated Pupil Support Salaries		1200	22,052,069,41	27,176,671,27	23,419,498,44	27,293,940,38	(117,269,11)	-0,49
Certificated Supervisors' and Administrators'		4000					(,===,,	
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, 19
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)	4.00
Clerical, Technical and Office Salaries		2400	-					-1.29
Other Classified Salaries		2900	19,637,681.84	23,178,836.63	20,098,686,13	23,255,996,81	(77,160.18)	-0.3%
TOTAL, CLASSIFIED SALARIES		2900	4,217,326,15	5,809,993,98	4,638,621.11	5,964,969,13	(154,975,15)	-2,7%
			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		2404 2400	67 804 200 06	77 000 406 07	40 040 005 50	77.045.445.00	(445.030.00)	0.40
PERS		3101-3102 3201-3202	67,824,290,96	77,829,436,37	43,312,305,59	77,945,415.29	(115,978.92)	-0.1%
OASDI/Medicare/Alternative		3301-3302	20,884,188,53	23,874,592,21	18,926,803,46	24,126,034.73	(251,442,52)	-1.19
			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	0.49
Unemploy ment 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	1.09
OPEB, Active Employees		3751-3752	0.00	0,00	0,00	0,00	0,00	0.0%
Other Employ ee 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								
Approvied 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)	-88.19
Materials and Supplies		4300	21,496,562,69	44,897,405.78	5,316,937,11	42,550,523,22	2,346,882.56	5.29
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	
TOTAL, BOOKS AND SUPPLIES		4700	38,736,988.51	54,920,975,13	12,994,468.54			0.09
SERVICES AND OTHER OPERATING			36,730,960.51	54,920,975.13	12,994,400.04	57,219,587.43	(2,298,612,30)	-4.29
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)	-7.19
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	3.29
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0,09
Transfers of Direct Costs - Interfund		5750	(1,282,867,00)	(1,237,311.00)	(39,451.70)	(1,234,509,41)	(2,801.59)	0.29
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)	-8.49

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	0,04
Land Improvements		6170	0.00	1,232,085,30	971,891,57	1,232,086,50	(1,20)	0,04
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) Tuilion								
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 OTAL, OTHER OUTGO (excluding Transfers		7439	10,300.00	10,300.00	6,374.79	10,300.00	0.00	0.0
of Indirect Costs) OTHER OUTGO - TRANSFERS OF			1,510,300.00	1,510,300,00	1,114,268.79	1,510,300.00	0.00	0.0
NDIRECT 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 NDIRECT 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			333,32 .,	000,000,000	000,020,111	0,0,1,10,	(11/010/11/22/2-)	3
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0,00	0.00	0,00	0.00	0,00	0.0%
From: Bond Interest and								2
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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399,00	0,00	2,475,399.00	0,00	0.09
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0,00	0,00	0,00	0.04
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	0.09
To: Cafeteria Fund		7616	0,00	0,00	0,00	0,00	0,00	0.09
Other Authorized Interfund Transfers Out		7619	0,00	107,137,79	0,00	107,137,79	0,00	0.04
(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	0.04
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	0.09
All Other Financing Uses		7699	0,00	0,00	0.00	0,00	0.00	0.09
d) TOTAL, USES			0,00	0,00	0.00	0,00	0,00	0.0
CONTRIBUTIONS							N EX E	VIII-
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00		13.3
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(.84)		14
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(.84)	(.84)	Ne
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

End of Year Projection General Fund Exhibit: Restricted Balance Detail

34 67439 0000000 Form 01I E83ZRFETTN(2023-24)

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	455,346.6
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	363,632,3
7435	Learning Recovery Emergency Block Grant	43,880,823.64
7810	Other Restricted State	804,666.6
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070,75)	66,248.3
9010	Other Restricted Local	6,438,687-4
Total, Restricted Balance		124,860,890.5

	Ë	2023-24 Third Interim Budget Third Interim Budget	2023-2	2023-24 Third Interim Budget	rim Budget		N .	Projection	
Unrestricted		2023-24 Restricted	Combined	Unrestricted	2024-25 Restricted	Combined	Unrestricted	rojection 2025-26 Restricted	Combined
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
v		157,711,903	157,711,903	ji	40,320,735	40,320,735	4	40,320,735	40,320,735
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
520,426,797		293,049,670	813,476,467	4,000,024	153,853,219	661,108,210	508,434,986	153,853,219	662,288,205
110 000		376 644 00	717 464 463	080 756 716	230 010 10	310 27 1110	013 210 000	F34 007 0F	200 330 000
53,134,055		37.751.960	312,484,482	216,356,889 48.480.826	94,810,956 39.182.256	311,167,845 87,663,082	222,246,540 49.895.421	70,609,457	792,855,997
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
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
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
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
1,510,300			1,510,300	1,510,300	1	1,510,300	1,510,300	•	1,510,300
(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)
452,254,288 4	1	418,495,184	870,749,472	436,664,249	337,454,682	774,118,931	455,145,922	288,444,427	743,590,348
(1) (8,172,509	\Box	(125,445,514)	(57,273,005)	70,590,742	(183,601,463)	(113,010,721)	53,289,064	(134,591,208)	(81,302,143)
¥		9	9.	ì	Ñ	,	*		38
2,368,261		*	2,368,261	2,368,261	*	2,368,261	2,368,261		2,368,261
(128,013,844)		128,013,844	•	(126,401,975)	126,401,975		(135,862,323)	135,862,323	
(57,473,074)	14 10	2,568,330	(54,904,744)	(53,442,972)	(57,199,488)	(110,642,460)	(80,204,997)	1,271,115	(78,933,882)
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
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
325,000 17,367,624		124,860,891	325,000 17,367,624 124,860,891	325,000 15,435,013 -	67,661,403	325,000 15,435,013 67,661,403	325,000 14,824,442	68,932,518	325,000 14,824,442 68,932,518
60,474,475		No.	60,474,475	8,964,114	*	8,964,114	(70,630,312)		(70,630,312)
									,

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	Attrival	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	143,226,003	342,720,429	338,032,132	290,941,261	268,249,933				
3. RECEIPTS																		
LOFF Revenue Sources			1			- 1												
Principal Apportranment	8010-8019		14,442,033	14,442,033	55,697,579	26'051'095	(3,706,259)	55,697,579	26,015,216	17,622,658	52,024,434	117,087,91	20,899,671	78.553,186			377.504.434 5	377,504,434
Property Taxes	£020-8079					110,654		1,524,734	68,826,620		9,122,603		1,134,515	58,931,781	35	4	139,710,907 5	139,710,90
Miscellaneous Fonds	\$080 B089			164,958	4	1	(6,111,673)		3,833	1,484,093	(5,024,742)	*	101,976	(3,622,476)	(1,654,955)		14381,861) 5	114,331,86
Federal Revenues	8100-8299		9,564,211		578,742	20,508,482	2,095,628	3,105,749	2,016,906	20,406,433	1,428,021	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	3,791,862	8,626,350	9.817,202	7,797,211	11,986,791	1997691	7,615,861	10,455,305	481,104	24,815,158	11,588,052	275,331	22,042,183	385,292,681 5	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	477,295	4,301,343	(4,274,332)	(4,007,643)	4,707,304		13,568,496 \$	13,568,49
interland Transfers in	8910-8929		i.	+	•	1,000							82,190	1,015,693	1,270,378	-	2368,261 \$	2,368,26
All Other Financing Sources	8930-8979		1	*	4	*			TT TT	1+						7	S	ŀ
Undefined Objects															*			*
TOTAL RECEIPTS			39,287,879	18,182,704	65,102,878	58,476,470	847,276	73,302,153	108,121,251	49,111,752	69,492,826	15,155,534	43,079,530	173,991,111	59,449,182	22,042,182	815,844,728	815,844,728
DISBURSENENTS																		
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	10,283,151		312,484,482 5	312,484,492
Classified Salaries	2000-2999		3,396,645	5,065,770	6,171,478	6,334,797	6,182,358	115,096,9	12,707,782	7,529,496	9,862,248	7,208,959	3,323,166	10,355,999	3,519,740	5	90.886,015 \$	90.886.015
Employee Benefits	3000-3999		3,304,355	\$276,140	16,672,722	21.334,217	17,892,811	17,199,213	19,948,578	18,459,111	19.836.012	20,351,841	17,582,713	21,210,135	6.556.036	\$ 22,047,182	227,660,368 \$	227,660,263
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 \$	57,221.46
Services	5000-5999		350,737	5,343,165	5,136,013	9,221,501	9,854,803	6,822,538	10.014,407	10,890,370	12,334,764	13,244,773	8.910.280	25,319,339	38,369,765		155,832,114 \$	155,812,114
Capital Outlay	6659-0009		7,236	10,001,917	1,550,477	3,675,113	958,276	415,517	810,859	342,021	210,483	362,513	(1.835,518)	(1,370,764)	9,547,337		26,606,645 5	26.606.64
Other Dutgo	7000-7459		72,462	72,462	133,609	131,392	131,392	133,499	(325,027)	152,762	150,224	(615)	(346,340)	(346,340)			58,481 5	58,48
Interfund Transfers Dut	7600-7629		2	*	74		d	+	Ŧ			+	+	*		5		
All Other Financing Uses	7630-7699		2					٠	*	*	*	*	÷	740				*
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			1							1								
ASSESS AND DATE CHILD CONTINUES.	2000	100000000000000000000000000000000000000	110000000000000000000000000000000000000	Total State	The base	10000000	1000	200.000	1								- 1	
CASTA NETE AN APPEARING	9111-9139	17,140,544)	(1,409,741)	1576/21	150,7051	(577'611)	(27,185)	111.676	140.2618	210,744	(65, 333)	(11,471)	-	279,825			5 (1.140,674)	
Accounts Receivable	6676-0076	47,342,909	2,047,673	1,154,378	(309,119)	1,084,926	264,808	1,386,393	24,543,822	1,033,209	(437,141)	(455,909)	282,028	16,437,840	0		47,342,909	
Due from Other Funds	2310	7,952,458	7,555,458			3,054,112			,					(3,054,112)			7,955,468	
Stores	9320	104,391	-	92	32	26	34	106	22	3		S	(05)	103,910		2	104,391	1
Prepare Expenditures	9550	6,233	8.255			*							,				R.235	
Other Current Assets	9340		1	-	4		,											
Deferred Outroom or verounces	No.														,			
CHRTOTAL ACCETS	T	54 370 338	2 SAM 635	1 136 696	7259.7865	2.010.856	543.633	1.508.175	003 603 96	1 244 017	SECOND ASSESSMENT	144 4441	201 678	43 755 455			00.5 00.0	
Lishillian and Beformal Inflores	Ī	a continued to	non-tunes.	accionate to	(antice)	acatemat.	in a second	A. A. S.	A description	**********	(New York)	(wasterna)	0/6404	702 101 157			24,670,373	
Accounts Pavable	6656-0056	1347,218,947)	(33.253.415)	(10.781.043)	(11.924.258)	7.376.417	\$64,808	1,386,393	24 543 822	13 389 742	(428.547)	(6.193.623)	(15,881,530)	(317,517,675)			S 1147 218 9471	
Due To Other Funds	9610	(3,106,038)	(3,106,038)		,				,	,					٠		(3.106.038)	
Current Loans	0596			6ti	100	14.	(90	٠	15	(+)		it.						
Unearned Revenues	9650	(19,569,649)	(19,569,449)	5					1				٠	,			(19,569,449)	
Deferred Inflows of Resources	9690			*		280	(8)		(5)	00	125		ä					
Undefined Objects						*	*		*:		1.0		27	5.0	•			
SUBTOTAL LIABILITIES		(169,894,435)	[55,928,902]	(10,781,043)	(11,924,258)	7,376,417	564,808	1,186,393	24,543,822	13,389,742	(928,587)	(4,193,523)	(15,881,530)	(117,517,675)			(169,894,435)	
Nonaperating	4																	
Sospense Creaming	0765	Characte acces	Wat and wat	0.000.000	1920 202 237	244 200 245	. 100 000	2 404 500	200 200 000	***************************************	100000000000000000000000000000000000000	in con many		1				
F AFT INCREASE INCREASE B. C. A.D.	Ī	HATE GOA OCCU	(10 187 2011	(3) 344,441	1100 200 17	117 455 2611	1,100,443	46 360 541	49,044,574	14,633,737	(1,431,021)	(47 040 440)	Dec. (12, 252, 12, 12)	(103,730,414)		•	(960,929,011)	o transmission
The second second second		No. of Concession, Name of Street, or other Persons, Name of Street, or ot	200 000	240.00.00	Santa Santa	247 000 per	100,000	The case of the	000000000000000000000000000000000000000	1000000	14,050,230	(41,474,474)	(62,031,348)		ı			- Carrier

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

								2024-25 Cash Flow Projection	low 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	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	239,568,447	239,558,447	226,639,342	245,743,545	280,312,731	575,171,509	251,876,139	284,582,445	307,511,646	263,895,175	241,956,373	253,935,452	222,683,943				20
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-9019		12,561,455	12,561,455	50,391,224	22,790,618	22,790,618	50,191,234	22,790,618	22,790,618	50 191,224	22,790,618	22,790,618	50,391,274			363,631,514	363,631,514
Property Taxes	8020-8079		7	(2)	(48)	Ť	207,580	21,811,629	54,362,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233			139,710,907	139,710,507
Miscellaneous Funds	8080-8099			404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	962	(2,051,388)	(190,779)	101,976	(3,622,476)	(3,944,281)	·	(14,381,861)	(14,381,861)
Federal Revenues	8100-8299		1.011.137		4 426 263	1,019,879	272,921	3 200 734	98 692	542 176	672,664	3,628,892	272,799	8 748 871	14.023,277		\$ 40,320,735	2F7 02F 08
Other State Revenues	8300-8599		6.506,572	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	5 124,913,983	124,913,983
Other local flevenues	8600-8799		910,364	102,149	282,363	203 591	330,035	082.795	060'089	94.471	97.500	1,113,021	158,218	293,098	2,380,750	5	\$ 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		9	9	4				3					,				
Undefined Objects																		11
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	87.864.798	40.758.982	63.189.220	26.705.787	22 042 183	112 200 200	563 676 471
C DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,112,376	5.554.765	27,027,905	27.524.281	28.184.165	28 527 599	28323315	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	2000-2998		3 340 086		6,460,064	6.470.423	6 391 146	7.040.885	6 555 079	6 102 443	7.146.216	6157.246	8 187 033	14 035 163	A D48, 462		E 87 KER 087	87.663.082
Fernious Renafite	3000, 2000		2 233 046		18 239 208	18 205 435	12 475 959	12 724 724	12 517 542	15 725 511	10 (1) 483	16 152 507	19 335 555	21 607 780	250 010 25	2 22 045 183	327 616 531	337 616 233
Andrew and Authoritan	4000 4666		36738		1.316 678	500 840	X11 BAT	213 213	1 408 500	260.160	CH3 (43)	1 COC 101	1 420 201	3 340 /41	10 507 005		200000000000000000000000000000000000000	AT CIT III
condition of the condition	1000		42,45	ľ	200,000	DAO'SCE	1000000	200,014	7,450,332	102,433	300,000	1,270,274	BCY/66474	4,350,052	10,207,093		27776,176	2000000
Services	3000-3399		500,023	2,655,403	4,751,127	5,159,789	4,568,817	8,534,336	7,373,363	6.513.912	11,076,343	6,690,535	8,560,288	70,811,752	28,658,239	2	116,391,958	116,391,958
Capital Outlay	6659-0009		15,354		16,901	114,252	17,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479		1,854,565	1,154,565
Other Dutgo	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											H			æ			
All Other Financing Uses	7630-7699		7.6	×				(9)	*((*)	*						6 (9
	15										ш.							
TOTAL DISBURSEMENTS		343	9,647,332	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	62,009,558	104,338,317	71,524,126	22,042,182	776,824,226	776,824,225
D. BALANCE SHEET ITEMS						1012												
Assets and Deferred Outflows																		
Cash Mot in Treasury	9111-9159		2.00				*.	100	**				4	*				
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	523,199	(71,1981)	35,605	(613,673)	354,146	6,307,646	(43,122,561)		5 59,449,182	1
Due From Other Funds	9310						*											
Stores	9320														ā			
Prepaid Expenditures	9330				9	*	٠	26.	*	121		•	4		9	222		
Other Current Assets	9340			a	Ä	7	60				,							
Deferred Outflows of Resources	6490			*	-	*	90	3.6	*	*		*			*	**		
Undefined Objects				.9			9	*			*				,			
SUBTOTAL ASSETS		59,440,182	5,408,824	23,829,896	33,757,011	29,091,550	1,043,256	2,915,281	523,399	(71,198)	52,505	(613,673)	354,146	6,307,646	(43,122,561)	100	59,449,182	1
Uabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(95,989,639)	(29,800,624)	(3,546,231)	(2,298,173)	(3.188,488)	53,165	4,290,851	(181,785)	(13,792,848)	(13.598.564)	(13,450,524)	(10.355.069)	(9,721,359)	90	×.	(95,989,639)	
Due To Other Funds	9610	- 0	- 4								*		1	+	4	×		1
Current Loans	9640	4	9	œ	24		-	(%)	97		. 83	(4)			900	8		
Unearned Revenues	9650	*	2.00	*	4			100	80	+	-	*		+:		370		
Deferred Inflows of Resources	0696		•	*	2.0			3.		٠								
Undefined Objects				×		6			*	4		٠						
SURTOTAL UABILITIES		(95,989,639)	(79,800,624)	(11,946,231)	(2,298,173)	(3,188,488)	531,165	4,290,851	(181,785)	(13,792,848)	(13,598,564)	(11,450,524)	(10,355,069)	(9,721,859)	,	7.0	(95,989,639)	
Nonoperating																		
Suspense Clearing	9910												4	to	4			
TOTAL BALANCE SHEET ITEMS		(36,540,457)			31,458,838	25,903,062		7,206,141	341,614	(13,854,046)	(13,572,959)	[14,064,198]	(10,000,923)	(3,413,712)	(43,122,561)	100	(36,540,457)	The second second
E. NET INCREASE/DECREASE B - C + D		[36,540,457]			34,569,185	(1111,981,2)	П	32,706,306	102,929,22	(43,616,471)	(21,938,802)	879,979,11	(31,251,508)	(44,562,810)	(88,440,899)	*3	(149,888,212)	(149,888,212) \$ (113,347,755)
F. BIDING 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	201.956,373	253,935,452	222, 583, 943	178,121,134			1	
G. Ending Cash. Plus Cash Accruais and Adjustments	Adjustments			000000	The same of the sa			The second second			State of the late					-	89 680 235	

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

								2025-26 Cash P	2025-26 Cash Flow Projection								6	
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	157,055,168	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			\$	١
B. PECEIPTS																		
LCF Revenue Sources																		
Principal Apportuniment	8010-8019		12,706,979	12,706,979	50,540,544	12,872,562	22,872,562	50,540,544	22.872.562	22,872,562	50,540,544	22,872,562	22,872,562	30,540,54	. 1		\$ 364,811,509 \$	364,811,509
Property Taxes	807D-8079			0		*	207,580	21,611,629	54,962,423	4217,648	4,554,249	51,412,637	1,134,515	1,410,233			\$ 139,710,907 \$	139,710,907
Miscellaneous Funds	8080-8095		÷	404		(827,907)	(910,844)	(953,598)	[229,784]	396	12,051,3389	(190,779)	379,101	(3,622,476)	(3,944,283)	G .	\$ (14,381,861) \$	(14,381,861)
Federal Revenues	8100-8299		1,011,137	1,177,957	4,426,263	1,019,879	277,921	3,200,734	569'869	542,176	672,664	3,628,892	212,782	8,748,871	14,023,277	3	\$ 40,320,735 \$	40,320,735
Other State Revenues	8300-8599		5,506,872	3,260,566	7,846,787	3.955.979	11,120,412	14,238,513	6,092,594	2,935,054	4,796,771	609'690'6	15,568,339	5,003,749	12,475,663	22,042,182	\$ 124,913,983 \$	124,913,983
Other total Revenues	8500-8799		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					UZ.				910,11	31.019	40,305	31.019	964,521	1270376		5 2368261 \$	2,359,261
All Other Financing Sources	8930-8979		*	•			*		*			,				4	5	
Undefined Objects			100000000000000000000000000000000000000		0.000								1000				5	
TOTAL RECEIPTS			21,155,352	17,448,048	61,085,350	27,224,105	33,892,666	19,115,103	85,026,579	30,494,226	58,641,359	87,946,242	40,840,926	63,338,540	26,205,787	22,042,182	664,656,466	664,655,466
C. DISBURSEMENTS					L													
Certificated Salaries	1000-1999		1,991,208	5,236,138	25,477,555	15,945,459	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	٠	\$ 292,855,997 \$	297.855.997
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	254,45	6,492,781	5,566.978	7,438,427	13,569,523	1,151,142		5 79,120,270 \$	79,120,270
Employee Benefits	3000-3999		3,133,151	4,821,599	17,818,537	17,796,393	17,893,153	18,262,007	17,996,676	18,748,199	18,998,985	18,819,343	17,727,500	21,384,912	17,422,918	22,042,582	\$ 232,865,757 \$	232 865 757
Books and Supplies	4000-4999		45,653	118,465	1,221,706	597,824	\$14,515	\$16.081	1.506.117	773,018	\$85,001	1,604,298	1,437,433	2,402,061	10,559,804		\$ 21,881,996 \$	21.881.996
Services	\$665-000s		931,764	2,733,781	4,885,843	5,315,861	4,801,198	8,776,324	7,382,409	6,698,610	11,390,407	6,880,241	8,803,010	21,421,910	29,470,826		\$ 119,692,163 \$	119,692,183
Capital Outlay	6659-0009		15,354	38,546	36,901	114,252	37,507	\$9,032	78,391	59,092	179,265	55,553	221,355	253,839	665,479		3 1,854,565 5	1.854,565
Other Outgo	1000-7499		4.873	4.873		4.873	4,873	4,873	4.873	4,673	4.873	4.873	4.873	4.873	0		58.481.5	58.481
Interfand Transfers Out	7600-7629		4											-				1
All Other Financing Uses	7630-7699								6.5		3					+	\$	1
TOTAL DISBURSEMENTS			9,156,679	17,357,876	55,314,784	55,653,499	53,625,582	50,906,625	59,832,816	57,875,386	64,352,143	59,313,712	59,547,543	100,442,845	70,907,579	22,042,162	746,129,249	748,329,249
D. BALANCE SHEET ITEMS			*															
Assets and Deferred Outflows																		
Cath Not in Treasury	9111-9199	٠	*		•	G.	*		×	*		er)		28	3		,	
Accounts Receivable	9200-9299	(16,916,773)	(859,497)	(3,786,723)	(5,364,205)	(4,622,833)	(165,780)	(463,257)	(83,171)	30,260	(7,286)	174,626	(100,775)	(1,794,895)	136,763		\$ (16,916,773)	
Oue From Other Funds	9310		1					4	350					200				
Stores	9320		14	7		+	*	+	*	v	+	*.		100				
Frepaid Expenditures	9330	×		25	*	24			7.0	*	•		(*	4	*			
Other Current Assets	9340	*					*											
Deferred Outflows of Resources	9490		174			A.	i t	٠		4		3						
Undefined Objects				*		1	,		(4)	×	1	T.		14		-		
SUBTOTAL ASSETS		(16,916,771)	(859,497)	(3,786,723)	(5,364,105)	(4,622,833)	(165,780)	[463,257]	(171,171)	20,250	(7,286)	174,628	(100,775)	(1,794,895)	136,763		(16,916,773) \$	2
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]	(10,132,628)	(10,022,300)	(7,715,804)	(7,243,612)	1.0	31	5 (71,524,126)	
Due To Other funds	0196	*		(4)	*	4	(2)	*	4	06			*	,	7.5	7		
Current Loans	0996	. A	41			100		-	1000		1	7	*	140				
Unearried Revenues	9650	26					*		(35)		-	*	*	100	05			
Deferred Infloas of Resources	2690	*		*,	ř.	1.0		6	- 60			+			*	2		
Undefined Objects		A		100000000000000000000000000000000000000	4			2000							+			
SUBTOTAL LIABILITIES		(71,524,126)	(22,205,342)	(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) \$	*
Nonsperating																		
Suspense Gearing	9910												*	(9)	+	77		
TOTAL BALANCE SHEET ITEMS		(88,440,199)	(23,064,639)			(6,998,650)	(126,165)	2,731,964	(218,624)	(10,257,114)	(10,139,894)	(9,847,674)	(7,818,579)	(1,03,8,507)	136,763	+	(18,440,899)	
E. NET INCREASE/DECREASE B - C + D		(88,440,899)	(11,065,966)			(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)	Ť	(172,113,682) \$	(83,672,783)
F. ENDING CASH (A + E)			167,055,168	150,418,182	159 112 127	123,684,084	101,825,003	132,767,444	157,742,584	120,304,310	104,453,612	123,238,487	16,715,292	50,572,481				
G. Ending Cash, Ploy Cash Accruaic and Adjustments	version and Acts	uttreents	4													-	C 2001 4E3	

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