



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1o

Meeting Date: June 6, 2024

Subject: Approve 2023-24 Third Interim Financial Report

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

Division: Business Services

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

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

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

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



Documents Attached:

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

Estimated Time: 10 Minutes

Submitted by: Janea Marking, Chief Business & Operations Officer

Approved by: Lisa Allen, Superintendent

Board of Education Executive Summary

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2023-24 Third Interim Financial Report

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

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

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

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

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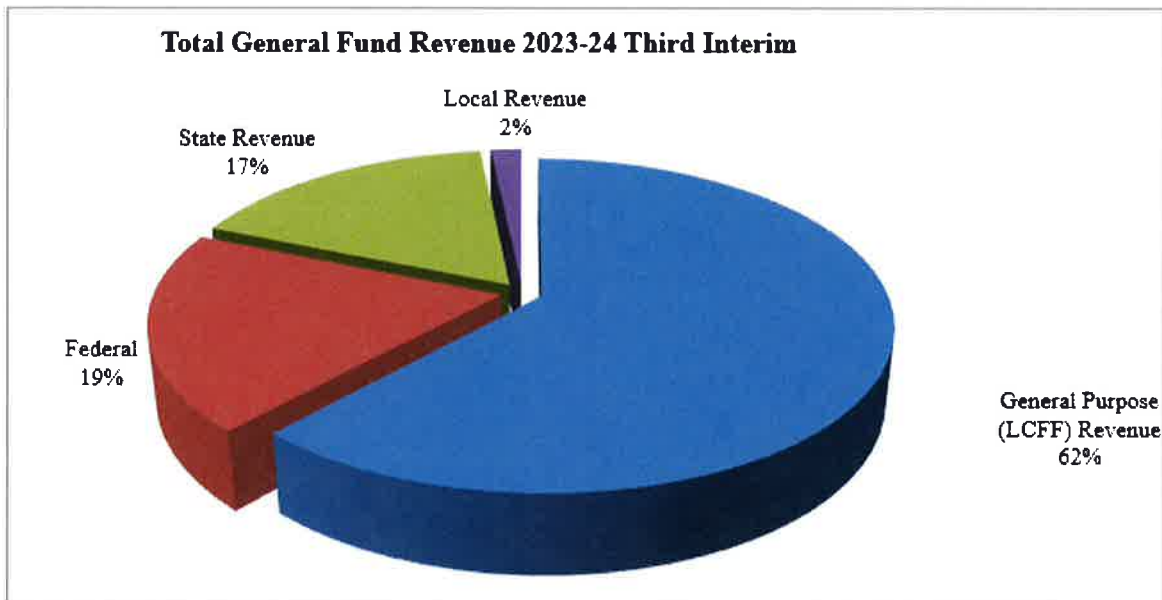
General Fund Revenue Components

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 |

Total General Fund Revenue 2023-24 Third Interim



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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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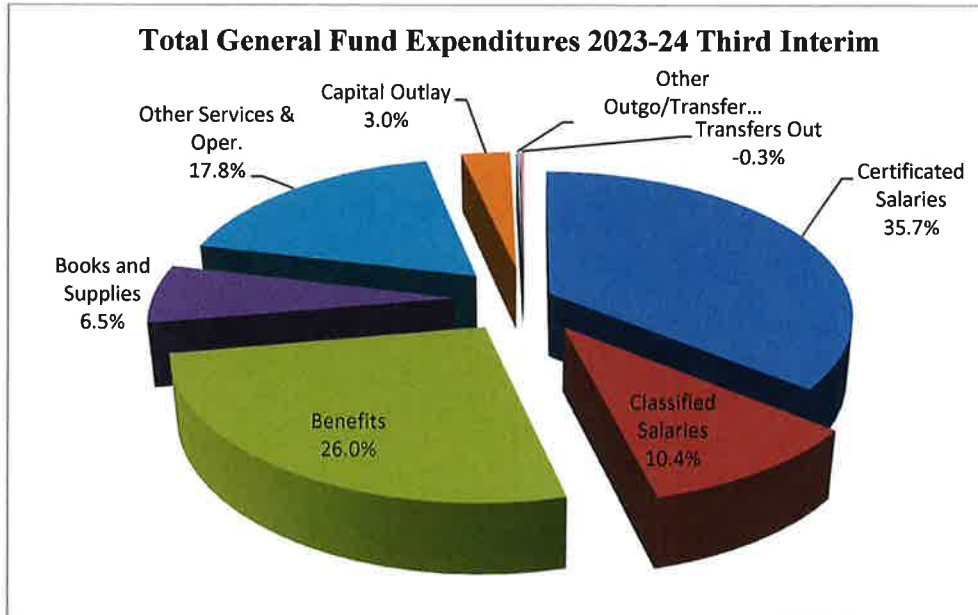
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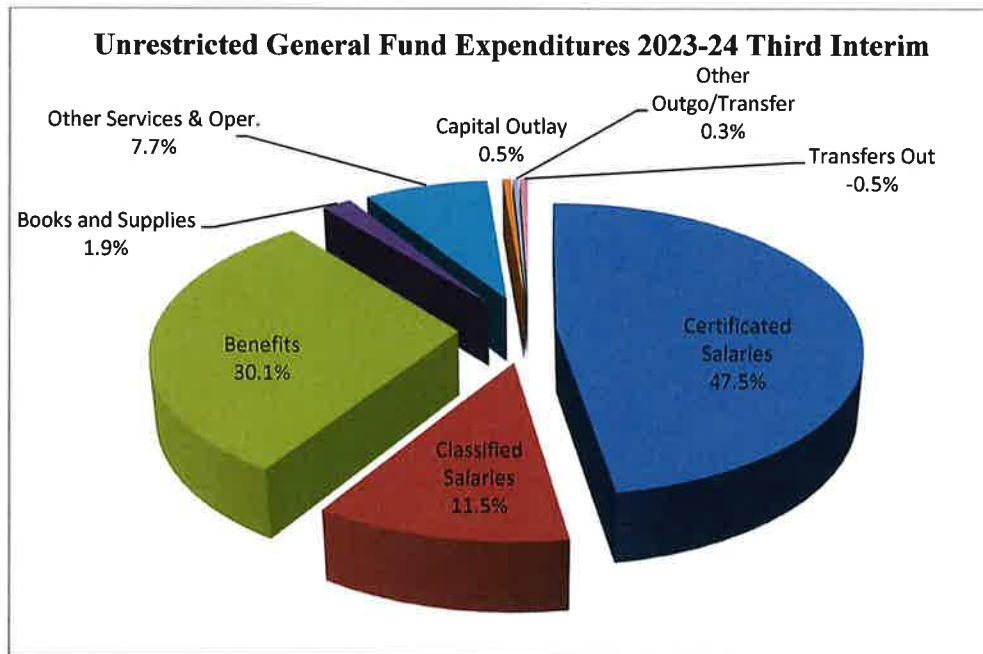
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Graphical representation of total general fund expenditures by percentage:



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 Account | \$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

| Description | 2023-24 Third Interim Budget | | |
|---|------------------------------|----------------------|----------------------|
| | Unrestricted | Restricted | Combined |
| NONSPENDABLE | | | |
| Revolving Cash/Prepays | \$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 | | | |
| 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 LREBGF 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) |
| <i>Components of Ending Fund Balance</i> | <i>17,692,624</i> | <i>15,760,013</i> | <i>15,149,442</i> |
| Unassigned/Unappropriated | 60,474,475 | 8,964,114 | (70,630,312) |

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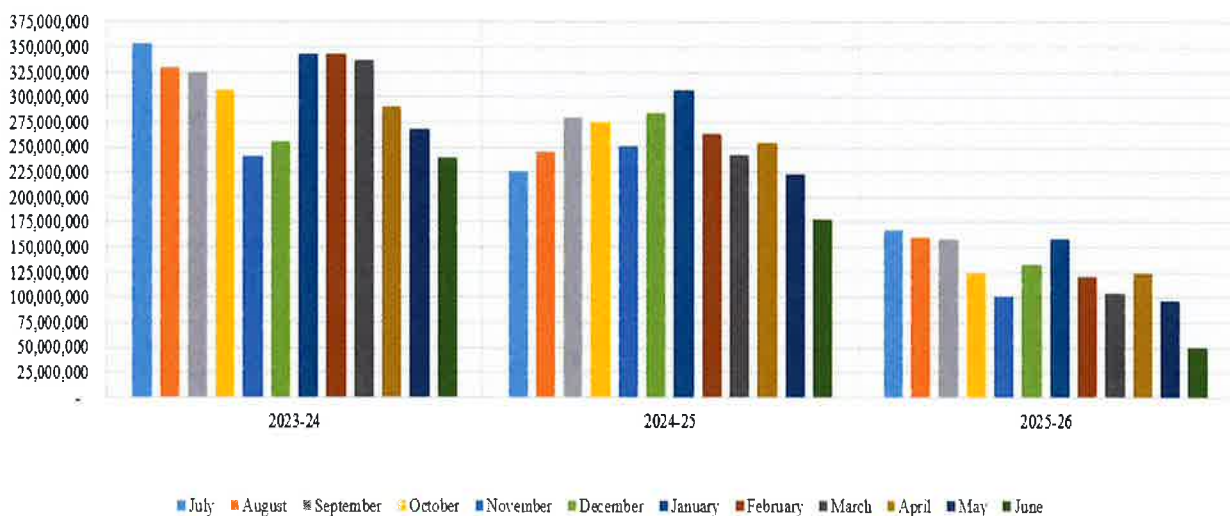
Table of Combined Unrestricted and Restricted Ending Fund Balance

| 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 |
| <i>Components of Ending Fund Balance</i> | <i>142,553,516</i> | <i>83,421,417</i> | <i>84,081,960</i> |
| 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.

2023-24 Third Interim Multi Year Cash Flow



Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024



2023-24 Third Interim Multi-Year Projections

| Description | Third Interim Budget 2023-24 | | | Projection 2024-25 | | | Projection 2025-26 | | |
|--|---------------------------------|--------------------|---------------------|-----------------------|---------------------|----------------------|-----------------------|--------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenue | | | | | | | | | |
| General Purpose | 500,355,264 | 2,478,216 | 502,833,480 | 486,482,344 | 2,478,216 | 488,960,560 | 487,662,339 | 2,478,216 | 490,140,555 |
| Federal Revenue | - | 157,711,903 | 157,711,903 | - | 40,320,735 | 40,320,735 | - | 40,320,735 | 40,320,735 |
| State Revenue | 12,193,830 | 127,068,758 | 139,262,588 | 16,083,823 | 108,830,159 | 124,913,983 | 16,083,823 | 108,830,159 | 124,913,983 |
| Local Revenue | 7,877,703 | 5,790,793 | 13,668,496 | 4,688,824 | 2,224,108 | 6,912,932 | 4,688,824 | 2,224,108 | 6,912,932 |
| Total Revenue | 520,426,797 | 293,049,670 | 813,476,467 | 507,254,991 | 153,853,219 | 661,108,210 | 508,434,986 | 153,853,219 | 662,288,205 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 220,037,217 | 92,447,265 | 312,484,482 | 216,356,889 | 94,810,956 | 311,167,845 | 222,246,540 | 70,609,457 | 292,855,997 |
| Classified Salaries | 53,134,055 | 37,751,960 | 90,886,015 | 48,480,826 | 39,182,256 | 87,663,082 | 49,895,421 | 29,224,849 | 79,120,270 |
| Benefits | 139,679,571 | 87,980,697 | 227,660,268 | 136,911,342 | 101,003,981 | 237,915,323 | 148,387,639 | 84,478,117 | 232,865,757 |
| Books and Supplies | 8,649,616 | 48,571,851 | 57,221,467 | 8,769,616 | 13,003,156 | 21,772,772 | 8,769,616 | 13,112,380 | 21,881,996 |
| Other Services & Oper. Expenses | 35,750,339 | 120,081,775 | 155,832,114 | 31,654,695 | 84,737,263 | 116,391,958 | 31,654,695 | 88,037,488 | 119,692,183 |
| Capital Outlay | 2,350,051 | 24,256,594 | 26,606,645 | 86,235 | 1,768,330 | 1,854,565 | 86,235 | 1,768,330 | 1,854,565 |
| Other Outgo 7xxx | 1,510,300 | - | 1,510,300 | 1,510,300 | - | 1,510,300 | 1,510,300 | - | 1,510,300 |
| Transfer of Indirect 73xx | (8,856,861) | 7,405,042 | (1,451,819) | (7,105,854) | 5,654,035 | (1,451,819) | (7,404,525) | 5,952,705 | (1,451,819) |
| Budget Reductions | - | - | - | - | (2,705,294) | (2,705,294) | - | (4,738,900) | (4,738,900) |
| Total Expenditures | 452,254,288 | 418,495,184 | 870,749,472 | 436,664,249 | 337,454,682 | 774,118,931 | 455,145,922 | 288,444,427 | 743,590,348 |
| Deficit/Surplus | 68,172,509 | (125,445,514) | (57,273,005) | 70,590,742 | (183,601,463) | (113,010,721) | 53,289,064 | (134,591,208) | (81,302,143) |
| Other Sources/(uses) | - | - | - | - | - | - | - | - | - |
| Transfers in/(out) | 2,368,261 | - | 2,368,261 | 2,368,261 | - | 2,368,261 | 2,368,261 | - | 2,368,261 |
| Contributions to Restricted | (128,013,844) | 128,013,844 | - | (126,401,975) | 126,401,975 | - | (135,862,323) | 135,862,323 | - |
| Net increase (decrease) in Fund Balance | (57,473,074) | 2,568,330 | (54,904,744) | (53,442,972) | (57,199,488) | (110,642,460) | (80,204,997) | 1,271,115 | (78,933,882) |
| Beginning Balance | 135,640,173 | 122,292,561 | 257,932,735 | 78,167,099 | 124,860,891 | 203,027,991 | 24,724,127 | 67,661,403 | 92,385,531 |
| Ending Balance | 78,167,099 | 124,860,891 | 203,027,991 | 24,724,127 | 67,661,403 | 92,385,531 | (55,480,870) | 68,932,518 | 13,451,648 |
| Revolving Stores/Prepays | 325,000 | - | 325,000 | 325,000 | - | 325,000 | 325,000 | - | 325,000 |
| Reserve for Econ | 17,367,624 | - | 17,367,624 | 15,435,013 | - | 15,435,013 | 14,824,442 | - | 14,824,442 |
| Restricted Programs | - | 124,860,891 | 124,860,891 | - | 67,661,403 | 67,661,403 | - | 68,932,518 | 68,932,518 |
| Committed | - | - | - | - | - | - | - | - | - |
| Other Assignments | - | - | - | - | - | - | - | - | - |
| Unappropriated Fund Balance | 60,474,475 | - | 60,474,475 | 8,964,114 | - | 8,964,114 | (70,630,312) | - | (70,630,312) |
| <i>Unappropriated Percent</i> | | | <i>6.95%</i> | | | <i>1.16%</i> | | | <i>-9.50%</i> |

Board of Education Executive Summary

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

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

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GENERAL FUND

General Fund Definition

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 500,346,764.00 | 500,355,264.00 | 356,964,844.91 | 500,355,264.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 147,086.16 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 11,901,384.26 | 12,144,270.26 | 10,426,958.22 | 12,193,830.48 | 49,560.22 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,151,175.00 | 7,588,878.97 | 11,908,571.56 | 7,877,702.66 | 288,823.69 | 3.8% |
| 5) TOTAL, REVENUES | | | 516,399,323.26 | 520,088,413.23 | 379,447,460.85 | 520,426,797.14 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 178,470,005.80 | 218,797,663.98 | 177,184,695.92 | 220,037,217.49 | (1,239,553.51) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 42,511,512.58 | 52,646,090.04 | 43,743,025.98 | 53,134,054.74 | (487,964.70) | -0.9% |
| 3) Employee Benefits | | 3000-3999 | 130,846,426.31 | 139,273,776.25 | 108,993,669.93 | 139,679,571.32 | (405,795.07) | -0.3% |
| 4) Books and Supplies | | 4000-4999 | 13,219,895.98 | 8,116,981.46 | 2,519,585.02 | 8,649,616.27 | (532,634.81) | -6.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 27,570,886.09 | 33,534,651.75 | 23,942,355.47 | 35,750,339.07 | (2,215,687.32) | -6.6% |
| 6) Capital Outlay | | 6000-6999 | 49,259.00 | 1,547,176.63 | 182,506.51 | 2,350,050.84 | (802,874.21) | -51.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,510,300.00 | 1,510,300.00 | 1,114,268.79 | 1,510,300.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (7,894,318.65) | (8,610,122.07) | (560,773.84) | (8,856,861.41) | 246,739.34 | -2.9% |
| 9) TOTAL, EXPENDITURES | | | 386,283,967.11 | 446,816,518.04 | 357,119,333.78 | 452,254,288.32 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 130,115,356.15 | 73,271,895.19 | 22,328,127.07 | 68,172,508.82 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (104,925,542.97) | (122,013,844.32) | 0.00 | (128,013,844.32) | (6,000,000.00) | 4.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (102,450,143.97) | (119,645,583.11) | 0.00 | (125,645,583.11) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | 27,665,212.18 | (46,373,687.92) | 22,328,127.07 | (57,473,074.29) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 135,640,173.48 | 135,640,173.48 | | 135,640,173.48 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 135,640,173.48 | 135,640,173.48 | | 135,640,173.48 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 135,640,173.48 | 135,640,173.48 | | 135,640,173.48 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 225,000.00 | 225,000.00 | | 225,000.00 | | |
| Stores | | 9712 | 100,000.00 | 100,000.00 | | 100,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 85,832,540.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,260,058.00 | 848,577.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 13,929,776.00 | 17,009,348.00 | | 17,367,624.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 60,958,011.66 | 71,083,560.56 | | 60,474,475.19 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 270,827,316.00 | 260,933,495.00 | 196,129,462.00 | 260,933,495.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 115,844,768.00 | 114,092,723.00 | 93,805,614.00 | 114,092,723.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (1,970,792.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 676,780.00 | 660,685.00 | 333,477.25 | 660,685.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 90,638,481.00 | 95,962,615.00 | 51,223,794.54 | 95,962,615.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,922,607.00 | 3,339,725.00 | 3,568,564.43 | 3,339,725.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 565,379.00 | 742,967.00 | 1,323,437.07 | 742,967.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,137,666.00 | 4,509,791.00 | 1,050,790.00 | 4,509,791.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 17,357,503.00 | 21,094,643.00 | 15,757,174.16 | 21,094,643.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 11,753,321.00 | 13,400,481.00 | 6,885,271.66 | 13,400,481.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 3,832.80 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 514,723,821.00 | 514,737,125.00 | 368,110,625.91 | 514,737,125.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (14,377,057.00) | (14,381,861.00) | (11,145,781.00) | (14,381,861.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 500,346,764.00 | 500,355,264.00 | 356,964,844.91 | 500,355,264.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 147,086.16 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 147,086.16 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 1,625,347.26 | 1,625,347.26 | 1,618,950.00 | 1,625,347.26 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,898,660.00 | 6,141,546.00 | 6,191,106.22 | 6,191,106.22 | 49,560.22 | 0.8% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 4,377,377.00 | 4,377,377.00 | 2,616,902.00 | 4,377,377.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 11,901,384.26 | 12,144,270.26 | 10,426,958.22 | 12,193,830.48 | 49,560.22 | 0.4% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 50,000.00 | 122,807.23 | 163,686.23 | 122,807.23 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 1,651,324.00 | 1,651,324.00 | 1,565,861.84 | 1,651,324.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,250,000.00 | 3,750,000.00 | 7,064,923.00 | 3,750,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 1,555,143.26 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 813,851.00 | 813,851.00 | (1,878.89) | 813,851.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 386,000.00 | 1,250,896.74 | 1,560,836.12 | 1,539,720.43 | 288,823.69 | 23.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,151,175.00 | 7,588,878.97 | 11,908,571.56 | 7,877,702.66 | 288,823.69 | 3.8% |
| TOTAL, REVENUES | | | 516,399,323.26 | 520,088,413.23 | 379,447,460.85 | 520,426,797.14 | 338,383.91 | 0.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 147,558,395.87 | 179,811,620.90 | 145,766,660.93 | 179,905,842.42 | (94,221.52) | -0.1% |
| Certificated Pupil Support Salaries | | 1200 | 10,885,971.14 | 13,287,118.61 | 11,315,140.35 | 13,287,615.21 | (496.60) | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 17,622,098.89 | 23,433,121.65 | 19,126,362.61 | 25,089,636.99 | (1,656,515.34) | -7.1% |
| Other Certificated Salaries | | 1900 | 2,403,539.90 | 2,265,802.82 | 976,532.03 | 1,754,122.87 | 511,679.95 | 22.6% |
| TOTAL, CERTIFICATED SALARIES | | | 178,470,005.80 | 218,797,663.98 | 177,184,695.92 | 220,037,217.49 | (1,239,553.51) | -0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,698,284.80 | 2,148,041.10 | 1,883,801.28 | 2,100,605.32 | 47,435.78 | 2.2% |
| Classified Support Salaries | | 2200 | 16,795,303.48 | 21,403,849.06 | 17,907,351.47 | 22,057,440.18 | (653,591.12) | -3.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 6,611,565.10 | 8,372,356.11 | 6,218,499.12 | 8,240,654.59 | 131,701.52 | 1.6% |
| Clerical, Technical and Office Salaries | | 2400 | 15,325,955.16 | 18,181,193.33 | 15,780,917.73 | 18,187,272.73 | (6,079.40) | 0.0% |
| Other Classified Salaries | | 2900 | 2,080,404.04 | 2,540,650.44 | 1,952,456.38 | 2,548,081.92 | (7,431.48) | -0.3% |
| TOTAL, CLASSIFIED SALARIES | | | 42,511,512.58 | 52,646,090.04 | 43,743,025.98 | 53,134,054.74 | (487,964.70) | -0.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 32,849,899.47 | 40,097,802.97 | 30,848,448.68 | 40,295,468.11 | (197,665.14) | -0.5% |
| PERS | | 3201-3202 | 11,559,720.82 | 13,720,633.31 | 10,985,085.67 | 13,880,684.07 | (160,050.76) | -1.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,877,981.79 | 7,897,873.00 | 5,969,183.21 | 7,953,946.79 | (56,073.79) | -0.7% |
| Health and Welfare Benefits | | 3401-3402 | 61,089,333.00 | 58,748,591.84 | 46,417,206.85 | 58,736,233.13 | 12,358.71 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 122,170.35 | 134,335.55 | 112,733.95 | 135,229.12 | (893.57) | -0.7% |
| Workers' Compensation | | 3601-3602 | 3,306,188.75 | 4,063,969.03 | 3,318,150.39 | 4,089,218.69 | (25,249.66) | -0.6% |
| OPEB, Allocated | | 3701-3702 | 15,011,056.02 | 14,579,055.92 | 11,317,173.08 | 14,557,381.04 | 21,674.88 | 0.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 30,076.11 | 31,514.63 | 25,688.10 | 31,410.37 | 104.26 | 0.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 130,846,426.31 | 139,273,776.25 | 108,993,669.93 | 139,679,571.32 | (405,795.07) | -0.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 5,095,610.87 | 51,329.82 | 0.00 | 11,517.20 | 39,812.62 | 77.6% |
| Books and Other Reference Materials | | 4200 | 92,725.68 | 77,780.86 | 21,915.40 | 263,531.65 | (185,750.79) | -238.8% |
| Materials and Supplies | | 4300 | 7,725,795.27 | 7,566,762.86 | 2,265,383.93 | 7,486,449.23 | 80,313.63 | 1.1% |
| Noncapitalized Equipment | | 4400 | 305,764.16 | 421,107.92 | 232,285.69 | 888,118.19 | (467,010.27) | -110.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 13,219,895.98 | 8,116,981.46 | 2,519,585.02 | 8,649,616.27 | (532,634.81) | -6.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 811,586.00 | 784,135.70 | 316,791.94 | 974,985.10 | (190,849.40) | -24.3% |
| Travel and Conferences | | 5200 | 410,877.00 | 552,929.48 | 143,101.95 | 557,030.23 | (4,100.75) | -0.7% |
| Dues and Memberships | | 5300 | 157,554.00 | 189,988.92 | 147,854.38 | 178,637.32 | 11,351.60 | 6.0% |
| Insurance | | 5400-5450 | 2,286,064.00 | 2,500,904.53 | 2,399,008.96 | 2,501,604.53 | (700.00) | 0.0% |
| Operations and Housekeeping Services | | 5500 | 10,855,523.35 | 10,896,502.35 | 9,976,848.16 | 10,902,156.15 | (5,653.80) | -0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,373,447.45 | 1,659,105.57 | 511,986.89 | 1,578,881.57 | 80,224.00 | 4.8% |

2023-24 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs | | 5710 | (372,187.53) | (387,253.91) | (99,940.32) | (355,321.80) | (31,932.11) | 8.2% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,273,367.00) | (1,300,396.17) | (85,031.62) | (1,297,588.47) | (2,807.70) | 0.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 11,751,998.34 | 17,003,675.21 | 9,622,912.80 | 18,966,169.43 | (1,962,494.22) | -11.5% |
| Communications | | 5900 | 1,569,390.48 | 1,635,060.07 | 1,008,822.33 | 1,743,785.01 | (108,724.94) | -6.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 27,570,886.09 | 33,534,651.75 | 23,942,355.47 | 35,750,339.07 | (2,215,687.32) | -6.6% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 5,527.00 | 17,485.13 | (17,485.13) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 7,259.00 | 1,480,176.63 | 176,979.51 | 2,307,565.71 | (827,389.08) | -55.9% |
| Equipment Replacement | | 6500 | 42,000.00 | 67,000.00 | 0.00 | 25,000.00 | 42,000.00 | 62.7% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 49,259.00 | 1,547,176.63 | 182,506.51 | 2,350,050.84 | (802,874.21) | -51.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,500,000.00 | 1,500,000.00 | 1,107,894.00 | 1,500,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 10,300.00 | 10,300.00 | 6,374.79 | 10,300.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,510,300.00 | 1,510,300.00 | 1,114,268.79 | 1,510,300.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Indirect Costs | | 7310 | (6,616,548.80) | (7,218,308.43) | (197,666.15) | (7,405,042.08) | 186,733.65 | -2.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,277,769.85) | (1,391,813.64) | (363,107.69) | (1,451,819.33) | 60,005.69 | -4.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (7,894,318.65) | (8,610,122.07) | (560,773.84) | (8,856,861.41) | 246,739.34 | -2.9% |
| TOTAL, EXPENDITURES | | | 386,283,967.11 | 446,816,518.04 | 357,119,333.78 | 452,254,288.32 | (5,437,770.28) | -1.2% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (104,925,542.97) | (122,013,844.32) | 0.00 | (128,013,844.32) | (6,000,000.00) | 4.9% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (104,925,542.97) | (122,013,844.32) | 0.00 | (128,013,844.32) | (6,000,000.00) | 4.9% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (102,450,143.97) | (119,645,583.11) | 0.00 | (125,645,583.11) | (6,000,000.00) | 5.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,478,216.00 | 2,478,216.00 | 1,658,417.00 | 2,478,216.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 99,571,860.51 | 148,230,947.19 | 71,141,959.54 | 157,711,903.21 | 9,480,956.02 | 6.4% |
| 3) Other State Revenue | | 8300-8599 | 99,923,159.68 | 115,349,692.83 | 70,110,896.57 | 127,068,757.54 | 11,719,064.71 | 10.2% |
| 4) Other Local Revenue | | 8600-8799 | 2,032,950.10 | 4,064,125.37 | 5,334,594.61 | 5,790,793.39 | 1,726,668.02 | 42.5% |
| 5) TOTAL, REVENUES | | | 204,006,186.29 | 270,122,981.39 | 148,245,867.72 | 293,049,670.14 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 70,896,487.51 | 91,290,981.68 | 75,367,182.44 | 92,447,264.95 | (1,156,283.27) | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 34,523,944.01 | 36,636,047.99 | 29,834,084.28 | 37,751,960.13 | (1,115,912.14) | -3.0% |
| 3) Employee Benefits | | 3000-3999 | 89,940,805.24 | 88,493,690.84 | 51,275,532.66 | 87,980,697.14 | 512,993.70 | 0.6% |
| 4) Books and Supplies | | 4000-4999 | 25,517,092.53 | 46,803,993.67 | 10,474,883.52 | 48,569,971.16 | (1,765,977.49) | -3.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 84,288,411.97 | 112,606,893.76 | 59,141,095.70 | 120,083,654.92 | (7,476,761.16) | -6.6% |
| 6) Capital Outlay | | 6000-6999 | 896,917.94 | 22,969,216.99 | 20,214,182.58 | 24,256,593.85 | (1,287,376.86) | -5.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 6,616,548.80 | 7,218,308.43 | 197,666.15 | 7,405,042.08 | (186,733.65) | -2.6% |
| 9) TOTAL, EXPENDITURES | | | 312,680,208.00 | 406,019,133.36 | 246,504,627.33 | 418,495,184.23 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (108,674,021.71) | (135,896,151.97) | (98,258,759.61) | (125,445,514.09) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 104,925,542.97 | 122,013,844.32 | 0.00 | 128,013,843.48 | 5,999,999.16 | 4.9% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 104,925,542.97 | 122,013,844.32 | 0.00 | 128,013,843.48 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (3,748,478.74) | (13,882,307.65) | (98,258,759.61) | 2,568,329.39 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 122,292,561.11 | 122,292,561.11 | | 122,292,561.11 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 122,292,561.11 | 122,292,561.11 | | 122,292,561.11 | | |
| d) Other Restatements | | 9795 | (690,831.20) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 121,601,729.91 | 122,292,561.11 | | 122,292,561.11 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 117,853,251.17 | 108,410,253.46 | | 124,860,890.50 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 117,853,251.17 | 108,410,253.46 | | 124,860,890.50 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 2,478,216.00 | 2,478,216.00 | 1,658,417.00 | 2,478,216.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,478,216.00 | 2,478,216.00 | 1,658,417.00 | 2,478,216.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 9,572,361.00 | 11,392,586.05 | (378,028.71) | 11,785,251.00 | 392,664.95 | 3.4% |
| Special Education Discretionary Grants | | 8182 | 905,122.00 | 945,951.60 | 10,240.78 | 986,333.60 | 40,382.00 | 4.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 7,162,886.54 | 7,162,886.54 | 15,362,886.54 | 8,200,000.00 | 114.5% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 20,413,155.00 | 23,017,663.73 | 15,712,789.76 | 23,017,663.73 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 2,076,947.00 | 2,993,453.74 | 1,613,611.74 | 2,993,453.74 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 78,134.79 | 78,134.79 | 78,134.79 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 970,401.00 | 1,752,738.04 | 940,014.04 | 1,752,738.04 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 4,057,081.25 | 8,535,452.39 | 4,151,621.25 | 9,383,361.46 | 847,909.07 | 9.9% |
| Career and Technical Education | 3500-3599 | 8290 | 592,019.00 | 592,019.00 | 0.00 | 592,019.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 60,984,774.26 | 91,760,061.31 | 41,850,689.35 | 91,760,061.31 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 99,571,860.51 | 148,230,947.19 | 71,141,959.54 | 157,711,903.21 | 9,480,956.02 | 6.4% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 31,238,631.91 | 31,238,631.91 | 23,631,173.00 | 31,238,631.91 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 171,742.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 54,199,287.88 | 65,210,490.29 | 38,993,549.58 | 76,808,428.20 | 11,597,937.91 | 17.8% |
| TOTAL, OTHER STATE REVENUE | | | 99,923,159.68 | 115,349,692.83 | 70,110,896.57 | 127,068,757.54 | 11,719,064.71 | 10.2% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 146,852.85 | 234,279.59 | 146,852.85 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 2,032,950.10 | 3,917,272.52 | 5,100,315.02 | 5,643,940.54 | 1,726,668.02 | 44.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 12,159,834.83 | 15,363,476.35 | (524,022.64) | -3.5% |
| TOTAL, CERTIFICATED SALARIES | | | 70,896,487.51 | 91,290,981.68 | 75,367,182.44 | 92,447,264.95 | (1,156,283.27) | -1.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 10,386,181.61 | 9,967,400.79 | 8,066,419.17 | 10,212,018.48 | (244,617.69) | -2.5% |
| Classified Support Salaries | | 2200 | 11,334,867.45 | 11,267,841.92 | 9,317,164.76 | 11,600,404.15 | (332,562.23) | -3.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 6,354,246.16 | 7,133,818.44 | 5,446,567.22 | 7,453,926.21 | (320,107.77) | -4.5% |
| Clerical, Technical and Office Salaries | | 2400 | 4,311,726.68 | 4,997,643.30 | 4,317,768.40 | 5,068,724.08 | (71,080.78) | -1.4% |
| Other Classified Salaries | | 2900 | 2,136,922.11 | 3,269,343.54 | 2,686,164.73 | 3,416,887.21 | (147,543.67) | -4.5% |
| TOTAL, CLASSIFIED SALARIES | | | 34,523,944.01 | 36,636,047.99 | 29,834,084.28 | 37,751,960.13 | (1,115,912.14) | -3.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 34,974,391.49 | 37,731,633.40 | 12,463,856.91 | 37,649,947.18 | 81,686.22 | 0.2% |
| PERS | | 3201-3202 | 9,324,467.71 | 10,153,958.90 | 7,941,717.79 | 10,245,350.66 | (91,391.76) | -0.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,852,481.01 | 4,672,278.26 | 3,640,216.91 | 4,613,474.30 | 58,803.96 | 1.3% |
| Health and Welfare Benefits | | 3401-3402 | 31,009,338.81 | 27,016,330.24 | 20,578,093.11 | 26,717,360.30 | 298,969.94 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 58,226.51 | 71,325.96 | 52,160.05 | 72,285.07 | (959.11) | -1.3% |
| Workers' Compensation | | 3601-3602 | 1,578,726.11 | 1,969,378.57 | 1,576,624.41 | 1,997,526.32 | (28,147.75) | -1.4% |
| OPEB, Allocated | | 3701-3702 | 8,130,131.60 | 6,863,711.62 | 5,010,751.47 | 6,669,416.23 | 194,295.39 | 2.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 13,042.00 | 15,073.89 | 12,112.01 | 15,337.08 | (263.19) | -1.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 89,940,805.24 | 88,493,690.84 | 51,275,532.66 | 87,980,697.14 | 512,993.70 | 0.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,149,828.00 | 5,943,973.21 | 5,164,061.41 | 9,773,688.49 | (3,829,715.28) | -64.4% |
| Books and Other Reference Materials | | 4200 | 156,298.92 | 136,716.73 | 66,782.03 | 140,023.48 | (3,306.75) | -2.4% |
| Materials and Supplies | | 4300 | 13,770,767.42 | 37,330,642.92 | 3,051,553.18 | 35,064,073.99 | 2,266,568.93 | 6.1% |
| Noncapitalized Equipment | | 4400 | 9,440,198.19 | 3,392,660.81 | 2,192,486.90 | 3,592,185.20 | (199,524.39) | -5.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,517,092.53 | 46,803,993.67 | 10,474,883.52 | 48,569,971.16 | (1,765,977.49) | -3.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 62,620,028.00 | 86,877,267.65 | 46,121,073.97 | 92,916,367.20 | (6,039,099.55) | -7.0% |
| Travel and Conferences | | 5200 | 581,164.36 | 1,252,305.27 | 145,759.18 | 1,363,380.31 | (111,075.04) | -8.9% |
| Dues and Memberships | | 5300 | 13,200.00 | 25,710.00 | 24,591.68 | 28,910.00 | (3,200.00) | -12.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 66,598.35 | 4,343.85 | 11,598.35 | 55,000.00 | 82.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 569,000.00 | 652,009.47 | 344,787.56 | 658,269.47 | (6,260.00) | -1.0% |
| Transfers of Direct Costs | | 5710 | 372,187.53 | 387,253.91 | 99,940.32 | 355,321.80 | 31,932.11 | 8.2% |
| Transfers of Direct Costs - Interfund | | 5750 | (9,500.00) | 63,085.17 | 45,579.92 | 63,079.06 | 6.11 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,110,104.08 | 23,255,940.18 | 12,353,123.54 | 24,659,439.76 | (1,403,499.58) | -6.0% |
| Communications | | 5900 | 32,228.00 | 26,723.76 | 1,895.68 | 27,288.97 | (565.21) | -2.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 84,288,411.97 | 112,606,893.76 | 59,141,095.70 | 120,083,654.92 | (7,476,761.16) | -6.6% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 1,232,085.30 | 971,891.57 | 1,232,086.50 | (1.20) | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 19,994,314.12 | 18,218,851.32 | 21,154,057.34 | (1,159,743.22) | -5.8% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 640,000.00 | 1,468,871.76 | 852,545.69 | 1,540,524.75 | (71,652.99) | -4.9% |
| Equipment Replacement | | 6500 | 256,917.94 | 212,772.81 | 41,115.00 | 240,952.26 | (28,179.45) | -13.2% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 61,173.00 | 129,779.00 | 88,973.00 | (27,800.00) | -45.4% |
| TOTAL, CAPITAL OUTLAY | | | 896,917.94 | 22,969,216.99 | 20,214,182.58 | 24,256,593.85 | (1,287,376.86) | -5.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 6,616,548.80 | 7,218,308.43 | 197,666.15 | 7,405,042.08 | (186,733.65) | -2.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,616,548.80 | 7,218,308.43 | 197,666.15 | 7,405,042.08 | (186,733.65) | -2.6% |
| TOTAL, EXPENDITURES | | | 312,680,208.00 | 406,019,133.36 | 246,504,627.33 | 418,495,184.23 | (12,476,050.87) | -3.1% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 104,925,542.97 | 122,013,844.32 | 0.00 | 128,013,844.32 | 6,000,000.00 | 4.9% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | (.84) | (.84) | New |
| (e) TOTAL, CONTRIBUTIONS | | | 104,925,542.97 | 122,013,844.32 | 0.00 | 128,013,843.48 | 5,999,999.16 | 4.9% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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% |

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 502,824,980.00 | 502,833,480.00 | 358,623,261.91 | 502,833,480.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 99,571,860.51 | 148,230,947.19 | 71,289,045.70 | 157,711,903.21 | 9,480,956.02 | 6.4% |
| 3) Other State Revenue | | 8300-8599 | 111,824,543.94 | 127,493,963.09 | 60,537,854.79 | 139,262,588.02 | 11,768,624.93 | 9.2% |
| 4) Other Local Revenue | | 8600-8799 | 6,184,125.10 | 11,653,004.34 | 17,243,166.17 | 13,668,496.05 | 2,015,491.71 | 17.3% |
| 5) TOTAL, REVENUES | | | 720,405,509.55 | 790,211,394.62 | 527,693,328.57 | 813,476,467.28 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 249,366,493.31 | 310,088,645.66 | 252,551,878.36 | 312,484,482.44 | (2,395,836.78) | -0.8% |
| 2) Classified Salaries | | 2000-2999 | 77,035,456.59 | 89,282,138.03 | 73,577,110.26 | 90,886,014.87 | (1,603,876.84) | -1.8% |
| 3) Employee Benefits | | 3000-3999 | 220,787,231.55 | 227,767,467.09 | 160,269,202.59 | 227,660,268.46 | 107,198.63 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 38,736,988.51 | 54,920,975.13 | 12,994,468.54 | 57,219,587.43 | (2,298,612.30) | -4.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 111,859,298.06 | 146,141,545.51 | 83,083,451.17 | 155,833,993.99 | (9,692,448.48) | -6.6% |
| 6) Capital Outlay | | 6000-6999 | 946,176.94 | 24,516,393.62 | 20,396,689.09 | 26,606,644.69 | (2,090,251.07) | -8.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,510,300.00 | 1,510,300.00 | 1,114,268.79 | 1,510,300.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,277,769.85) | (1,391,813.64) | (363,107.69) | (1,451,819.33) | 60,005.69 | -4.3% |
| 9) TOTAL, EXPENDITURES | | | 698,964,175.11 | 852,835,651.40 | 603,623,961.11 | 870,749,472.55 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 21,441,334.44 | (62,624,256.78) | (75,930,632.54) | (57,273,005.27) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | (.84) | (.84) | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,475,399.00 | 2,368,261.21 | 0.00 | 2,368,260.37 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 23,916,733.44 | (60,255,995.57) | (75,930,632.54) | (54,904,744.90) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 257,932,734.59 | 257,932,734.59 | | 257,932,734.59 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 257,932,734.59 | 257,932,734.59 | | 257,932,734.59 | | |
| d) Other Restatements | | 9795 | (690,831.20) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 257,241,903.39 | 257,932,734.59 | | 257,932,734.59 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 281,158,636.83 | 197,676,739.02 | | 203,027,989.69 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 225,000.00 | 225,000.00 | | 225,000.00 | | |
| Stores | | 9712 | 100,000.00 | 100,000.00 | | 100,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 117,853,251.17 | 108,410,253.46 | | 124,860,890.50 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Commitments | | 9760 | 85,832,540.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,260,058.00 | 848,577.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 13,929,776.00 | 17,009,348.00 | | 17,367,624.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 60,958,011.66 | 71,083,560.56 | | 60,474,475.19 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 270,827,316.00 | 260,933,495.00 | 196,129,462.00 | 260,933,495.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 115,844,768.00 | 114,092,723.00 | 93,805,614.00 | 114,092,723.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (1,970,792.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 676,780.00 | 660,685.00 | 333,477.25 | 660,685.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 90,638,481.00 | 95,962,615.00 | 51,223,794.54 | 95,962,615.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,922,607.00 | 3,339,725.00 | 3,568,564.43 | 3,339,725.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 565,379.00 | 742,967.00 | 1,323,437.07 | 742,967.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,137,666.00 | 4,509,791.00 | 1,050,790.00 | 4,509,791.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 17,357,503.00 | 21,094,643.00 | 15,757,174.16 | 21,094,643.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 11,753,321.00 | 13,400,481.00 | 6,885,271.66 | 13,400,481.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 3,832.80 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 514,723,821.00 | 514,737,125.00 | 368,110,625.91 | 514,737,125.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (14,377,057.00) | (14,381,861.00) | (11,145,781.00) | (14,381,861.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 2,478,216.00 | 2,478,216.00 | 1,658,417.00 | 2,478,216.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 502,824,980.00 | 502,833,480.00 | 358,623,261.91 | 502,833,480.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 9,572,361.00 | 11,392,586.05 | (378,028.71) | 11,785,251.00 | 392,664.95 | 3.4% |
| Special Education Discretionary Grants | | 8182 | 905,122.00 | 945,951.60 | 10,240.78 | 986,333.60 | 40,382.00 | 4.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| FEMA | | 8281 | 0.00 | 7,162,886.54 | 7,162,886.54 | 15,362,886.54 | 8,200,000.00 | 114.5% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 20,413,155.00 | 23,017,663.73 | 15,712,789.76 | 23,017,663.73 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 2,076,947.00 | 2,993,453.74 | 1,613,611.74 | 2,993,453.74 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 78,134.79 | 78,134.79 | 78,134.79 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 970,401.00 | 1,752,738.04 | 940,014.04 | 1,752,738.04 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 4,057,081.25 | 8,535,452.39 | 4,151,621.25 | 9,383,361.46 | 847,909.07 | 9.9% |
| Career and Technical Education | 3500-3599 | 8290 | 592,019.00 | 592,019.00 | 0.00 | 592,019.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 60,984,774.26 | 91,760,061.31 | 41,997,775.51 | 91,760,061.31 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 99,571,860.51 | 148,230,947.19 | 71,289,045.70 | 157,711,903.21 | 9,480,956.02 | 6.4% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 31,238,631.91 | 31,238,631.91 | 23,631,173.00 | 31,238,631.91 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 171,742.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,625,347.26 | 1,625,347.26 | 1,618,950.00 | 1,625,347.26 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 8,223,426.00 | 8,466,312.00 | 8,636,999.02 | 8,636,999.02 | 170,687.02 | 2.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | 9,160,217.35 | 10,943,568.37 | 2,043,330.47 | 10,943,568.37 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 2,593,290.54 | 5,204,762.26 | 2,611,471.72 | 5,204,762.26 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 406,966.00 | 427,474.00 | 213,737.00 | 427,474.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 58,576,664.88 | 69,587,867.29 | 41,610,451.58 | 81,185,805.20 | 11,597,937.91 | 16.7% |
| TOTAL, OTHER STATE REVENUE | | | 111,824,543.94 | 127,493,963.09 | 80,537,854.79 | 139,262,588.02 | 11,768,624.93 | 9.2% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 50,000.00 | 122,807.23 | 163,686.23 | 122,807.23 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 1,651,324.00 | 1,798,176.85 | 1,800,141.43 | 1,798,176.85 | 0.00 | 0.0% |
| Interest | | 8660 | 1,250,000.00 | 3,750,000.00 | 7,064,923.00 | 3,750,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 1,555,143.26 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 813,851.00 | 813,851.00 | (1,878.89) | 813,851.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 2,418,950.10 | 5,168,169.26 | 6,661,151.14 | 7,183,660.97 | 2,015,491.71 | 39.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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

2023-24 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Communications | | 5900 | 1,601,618.48 | 1,661,783.83 | 1,010,718.01 | 1,771,073.98 | (109,290.15) | -6.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 111,859,298.06 | 146,141,545.51 | 83,083,451.17 | 155,833,993.99 | (9,692,448.48) | -6.6% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 1,232,085.30 | 971,891.57 | 1,232,086.50 | (1,20) | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 19,994,314.12 | 18,224,378.32 | 21,171,542.47 | (1,177,228.35) | -5.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 647,259.00 | 2,949,048.39 | 1,029,525.20 | 3,848,090.46 | (899,042.07) | -30.5% |
| Equipment Replacement | | 6500 | 298,917.94 | 279,772.81 | 41,115.00 | 265,952.26 | 13,820.55 | 4.9% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 61,173.00 | 129,779.00 | 88,973.00 | (27,800.00) | -45.4% |
| TOTAL, CAPITAL OUTLAY | | | 946,176.94 | 24,516,393.62 | 20,396,689.09 | 26,606,644.69 | (2,090,251.07) | -8.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,500,000.00 | 1,500,000.00 | 1,107,894.00 | 1,500,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 10,300.00 | 10,300.00 | 6,374.79 | 10,300.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,510,300.00 | 1,510,300.00 | 1,114,268.79 | 1,510,300.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,277,769.85) | (1,391,813.64) | (363,107.69) | (1,451,819.33) | 60,005.69 | -4.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,277,769.85) | (1,391,813.64) | (363,107.69) | (1,451,819.33) | 60,005.69 | -4.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EXPENDITURES | | | 698,964,175.11 | 852,835,651.40 | 603,623,961.11 | 870,749,472.55 | (17,913,821.15) | -2.1% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,475,399.00 | 2,475,399.00 | 0.00 | 2,475,399.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 107,137.79 | 0.00 | 107,137.79 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | (.84) | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | (.84) | (.84) | New |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,475,399.00 | 2,368,261.21 | 0.00 | 2,368,260.37 | .84 | 0.0% |

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

Sacramento City Unified School District
2023-24 Third Interim Budget

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

| 2023-25 Cash Flow Projection | | | | | | | | | | | | | | | | | |
|--|-------------|-------------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|-------------|-------------|-------------|-------------|-------------------|-------------|-----------------|--------|
| 2024-25 | 2024-25 | July 2024 | August 2024 | September 2024 | October 2024 | November 2024 | December 2024 | January 2025 | February 2025 | March 2025 | April 2025 | May 2025 | June 2025 | Accrual Projected | Adjustments | Total Projected | Budget |
| A. BEGINNING CASH RECEIPTS | 239,568,447 | 239,568,447 | 236,639,342 | 245,743,445 | 260,332,731 | 275,373,509 | 251,876,139 | 284,582,445 | 307,511,646 | 361,895,175 | 241,956,373 | 253,935,452 | 222,683,943 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | |
| LCFF Revenue Sources | | | | | | | | | | | | | | | | | |
| Principal Appointments | | | | | | | | | | | | | | | | | |
| Property Taxes | | | | | | | | | | | | | | | | | |
| Miscellaneous Funds | | | | | | | | | | | | | | | | | |
| Federal Revenues | | | | | | | | | | | | | | | | | |
| Other State Revenues | | | | | | | | | | | | | | | | | |
| Other Local Revenues | | | | | | | | | | | | | | | | | |
| Interfund Transfers In | | | | | | | | | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | | | | | | | | | |
| Unfunded Objects | | | | | | | | | | | | | | | | | |
| TOTAL RECEIPTS | | | | | | | | | | | | | | | | | |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | | | | | | | | |
| Books and Supplies | | | | | | | | | | | | | | | | | |
| Services | | | | | | | | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | | | | | | | | |
| Other Outgo | | | | | | | | | | | | | | | | | |
| Interfund Transfers Out | | | | | | | | | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | | | | | | | | | | | | | | | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | | | | | | | | |
| Cash, Net in Treasury | | | | | | | | | | | | | | | | | |
| Accounts Receivable | | | | | | | | | | | | | | | | | |
| Due From Other Funds | | | | | | | | | | | | | | | | | |
| Stores | | | | | | | | | | | | | | | | | |
| Prepaid Expenses | | | | | | | | | | | | | | | | | |
| Other Current Assets | | | | | | | | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | | | | | | | | |
| Unfunded Objects | | | | | | | | | | | | | | | | | |
| SUBTOTAL ASSETS | | | | | | | | | | | | | | | | | |
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | | | | | | | | |
| Due To Other Funds | | | | | | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | | | | | | |
| Unearned Revenues | | | | | | | | | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | | | | | | | | |
| Unfunded Objects | | | | | | | | | | | | | | | | | |
| SUBTOTAL LIABILITIES | | | | | | | | | | | | | | | | | |
| Nonoperating | | | | | | | | | | | | | | | | | |
| Supplies Clearing | | | | | | | | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | | | | | | | | | | | | | | | |
| E. NET INCREASE/DECREASE B - C + D | | | | | | | | | | | | | | | | | |
| F. ENDING CASH (A + E) | | | | | | | | | | | | | | | | | |
| G. Ending Cash, Plus Cash Accruals and Adjustments | | | | | | | | | | | | | | | | | |

2025-26 Cash Flow Projection

Table with columns: 2025-26 Object, Beginning Balance, 2025-26, July 2025, August 2025, September 2025, October 2025, November 2025, December 2025, January 2026, February 2026, March 2026, April 2026, May 2026, June 2026, Acrrual Projected, Adjustments, Total Projected, Budget. Rows include categories like RECEIPTS, DISBURSEMENTS, and BALANCE SHEET ITEMS.