

# FIRST INTERIM REPORT 2023-2024



# BOARD OF EDUCATION

## SANTA ANA UNIFIED SCHOOL DISTRICT



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# **S**UCCESS **A**CHIEVEMENT **U**NITED **S**ERVICE **D**EDICATION

## **Our Success, Our Passion**

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

### **Vision Statement**

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

### **Mission Statement**

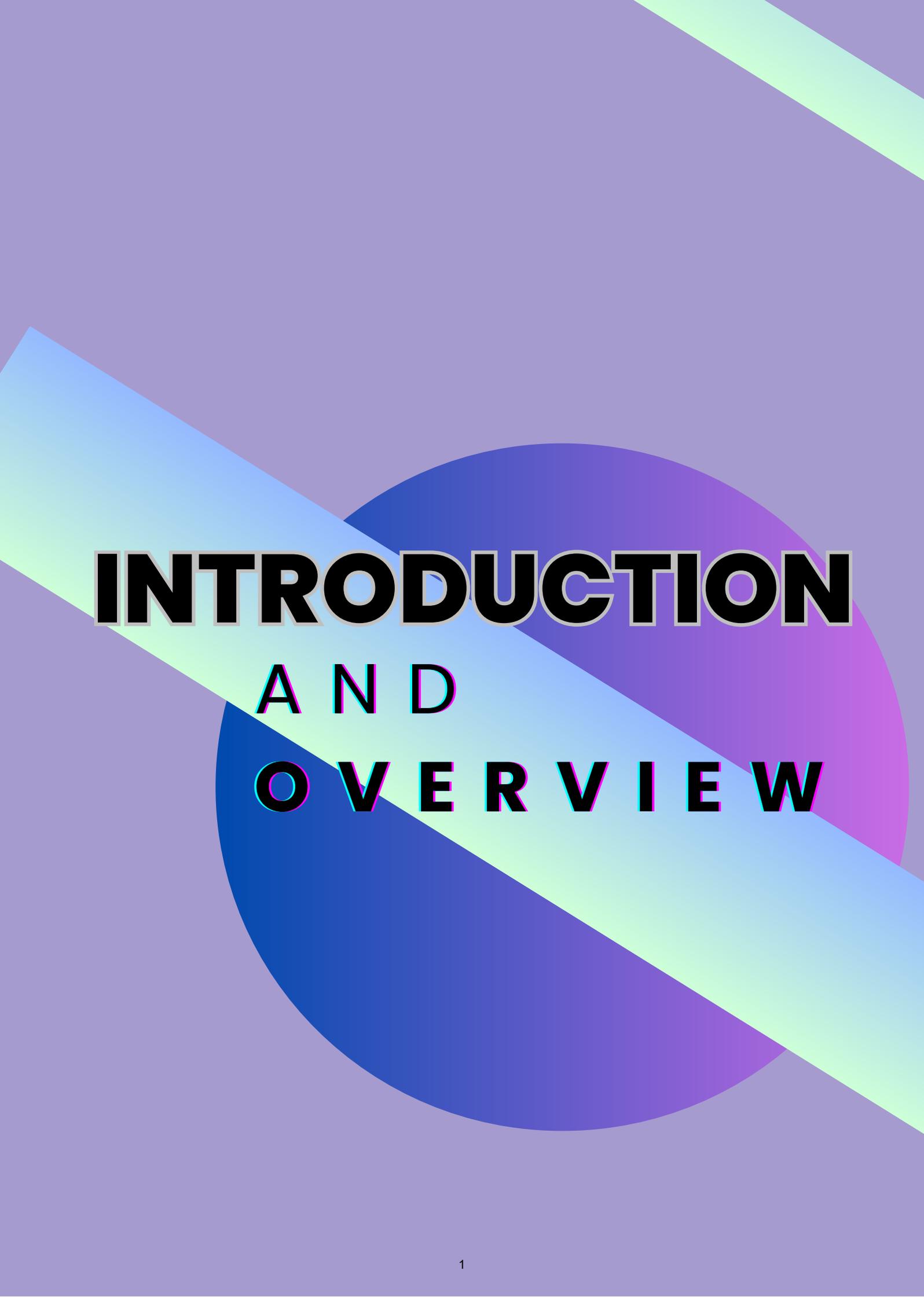
We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.



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# **INTRODUCTION**

**A N D**

# **O V E R V I E W**



# 2023-24 FIRST INTERIM



**OCTOBER 2023**

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

## First Interim Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's First Interim Report.

The key assumptions, explaining the variances between First Interim and July 1 Budget, included in the First Interim are as follows:

### Revenue Adjustments:

- Decrease in LCFF funding of -\$6.24 million:
  - decrease in projected funded ADA by -13.63 ADA: -\$0.15 million
  - decrease in projected unduplicated pupil percentage (UPP): -\$6.09 million
- Increase in federal revenue of \$7.77 million is primarily due to prior year carryover of \$18.14 million in ESSER III, Title I, II, Title IV, ESSA/CSI, 21<sup>st</sup> Century ASSETS, and Homeless Children Assistance; decrease of -\$10.37 million consists of the expiration of the 2020 COPS Office School Violence Prevention Program grant, and a reduction in the current year allocation for Title I, Title II, Title III, Title IV, and Migrant Education;
- Increase in other state revenue of \$23.39 million includes \$10.93 million for the California Community Schools Partnership Program (CCSPP) Cohort 2 and \$6.85 million for the Arts and Music in Schools (AMS) (Prop. 28), \$2.77 million for special education, \$1.74 million for Literacy Coaches, \$0.60 million of State Lottery funds, and \$0.50 million for the Arts, Music, and Instructional Materials Discretionary Block Grant;
- Increase in other local revenue of \$12.88 million consists of \$6.19 million of the projected increase in interest income, \$5.75 million for CalSHAPE ventilation and plumbing, \$0.65 million for K12 Strong Workforce, \$1.45 million from CTEIG (OCDE), MAA projection, OCDE TUPE, ESSA Title II, donations and other small grants; decrease of -\$1.16 million in LEA Medi-Cal Billing Option and one-time funding for Blue Meridian grant;
- Decrease in General Fund contributions of \$3.17 million to Special Education programs.

### Expense Adjustments:

- Increase of \$0.98 million in certificated staffing allocation consists of \$5.04 million due to new school counselor and counselor college and career readiness positions, salary adjustments for frozen positions, vacancies for active positions, substitutes, and various co-curriculum and coach stipends; a decrease of -\$4.06 million in extra duty and salary for teacher's salary, librarian, school social worker, nurses, community school director;

New Positions FTE	19.00	New Positions FTE	42.00
Assistive Technology Specialist (AAC)-9/5	1.00	Principal on Special Assignment	1.00
Asst Principal III	1.00	Sch-Based Mental Health Spec I	21.00
Asst Principal on Special Assignment	1.00	School Counselor (TK-12)	3.00
Audiologist	1.00	Teacher Elem	8.00
Behavior Analyst	6.00	Teacher 6-8	1.00
Counselor College & Career Readiness	1.00	Teacher Int	1.00
Director Community Schools	1.00	Teacher HS	1.00
Exec Dir K-12 Teaching&Learning	1.00	Teacher 9-12	1.00
Home Teacher	1.00	Teacher on Special Assignment (TOSA)	4.00
Mild/Mod (RSP) Teacher	4.00	Teacher ROP	1.00
Mod/Severe (Autism) Teacher	1.00		

Expense Adjustments (continued):

Frozen Positions FTE	3.00
Instructional Coach	1.00
Interim Principal I	1.00
MTSS Coordinator of Behavior	1.00

Position Conversions:	FTE		FTE
FROM:	64.00	TO:	64.00
Mod/Severe (Audiologist) Teacher	1.00	Audiologist	1.00
Dir of Classified Professional Development	1.00	Dis of Human Resources	1.00
Mild/Mod (RSP) Teacher	3.00	Mild/Mod (Autism) Teacher	3.00
Mild/Mod (RSP) Teacher - site based	7.00	Mild/Mod (RSP) Itinerant Teacher	7.00
Mild/Mod (SDC) Teacher	1.00	Mild/Mod (ED) Teacher	1.00
Mild/Mod (SDC) Teacher	1.00	Mild/Mod (Autism) Teacher	1.00
Mod/Severe (Autism) Teacher	3.00	Mild/Mod (Autism) Teacher	3.00
Mod/Severe (SH) Teacher	1.00	Mild/Mod (RSP) Teacher	1.00
Nurse (Temp)	15.00	Nurse (permanent)	15.00
School Social Worker (14)	21.00	Sch-Based Mental Health Spec I	21.00
Sr School Social Worker	6.00	Sch-Based Mental Health Spec II	6.00
Teacher Pre_School-10	3.00	Teacher Pre_School-12	3.00
Teacher State Pre_School	1.00	Teacher Pre_School	1.00

- Decrease of -\$5.56 million in classified staffing allocation consists of -\$4.56 adjustments for Instructional Assistant Bilit-9/5 vacant positions and -\$1.00 million in adjustments for network technician and delivery driver salary, extra duty, and substitutes;

New Positions FTE	87.00	New Positions FTE	47.00
Activity Monitor-9/5	5.00	Pre-K Inst Provider-9/5	11.00
Autism Paraprofessional-9/5	18.00	Sch Police Office Spec-12	1.00
AVID Tutor	9.00	Sch Police Officer-12	1.00
Before Sch Inst Prov-9/5	10.00	Site Coord of Community Schls-12	12.00
Behavior Support Provider-10	13.00	SSP Special Ed-9/5	13.00
Computer Tech I-10	1.00	Storekeeper-12	1.00
Dept Spec-12	2.00	Student Records Technician-12	3.00
Inst Asst DHH-9/5	1.00	Custodial Supvr-12	2.00
Inst Asst Providers	7.00	Maint Worker II-12	2.00
Inst Asst Sev Dis-9/5	20.00	Painter-12	1.00
Licensed Vocational Nurse-10	1.00		

Frozen Positions FTE	10.00
AVID Tutor	2.00
Inst Asst Providers	5.00
Inst Asst Sp Ed-9/5	1.00
Lead Personnel Tech-12	1.00
Personnel Tech-12	1.00

Position Conversions:	FTE		FTE
FROM:	13.00	TO:	13.00
After Sch Inst Prov-9/5 (4 hrs)	6.00	After Sch Inst Prov-9/5 (5 hrs)	6.00
Asst Dir of Expanded Learning-12	1.00	Coord of Expanded Learning-12	1.00
Inst Asst DHH Work Trng-9/5	3.00	Inst Asst DHH-9/5	3.00
Pre-K Inst Provider-9/5 (6 hrs)	1.00	Pre-K Inst Provider-9/5 (6.5 hrs)	1.00
SSP Special Ed-9/5 (3.75 hrs)	1.00	SSP Special Ed-9/5 (5.75 hrs)	1.00
Autism Paraprofessional-9/5	1.00	SSP Special Ed-9/5	1.00

- Decrease of -\$1.81 million in employee benefits due to salary, changes in benefit rates, and vacancy adjustments;
- Decrease of -\$9.22 million in books and supplies consists of -\$1.64 million in restricted lottery funds for textbooks, -\$2.35 million in supplies for the ELOP program, and -\$5.23 million in supplies for Title I, III, and IV due to reduction in the fiscal year 2023-2024 allocation;

Expense Adjustments (continued):

- Increase of \$3.52 million in services and other operating expenditures consists of \$8.91 million to cover admission fees, maintenance contract repairs, professional memberships such as CSBA, LinkedIn and other advertisement recruitment services, consultant services such as Business Success Consulting Group and Mikva Challenge, hardware and software licenses such as CISCO, Elevation, Lexia, and Rosetta Stone, and legal fees; a decrease of -\$5.39 million consist on reductions for field trip and athletic transportation fees, professional development, mileage, rental contracts, and other online educational subscriptions;
- Increase of \$10.88 million in capital outlay, including modernization projects for Santa Ana High School, windows, and HVAC replacement projects for various sites such as Martin Elementary School, Villa Fundamental Intermediate School, and Valley High School. It also includes network upgrades for all school sites, kitchen infrastructure renovation and training for Nutrition Services, and furniture replacement for the Payroll, Accounting, Budgeting, and Purchasing departments;
- Decrease of -\$265 thousand for indirect costs due to a reduction in allocation for the Title programs, frozen positions, and ELOP project proposals not subject to indirect cost;
- Decrease in interfund transfers out of \$91 thousand due to a reimbursement from American Fidelity to reimburse Flexible Spending Accounts (FSA) participants in 2022-23 as was agreed by Human Resources, HBA committee and Benefits.

Labor Contract Negotiations:

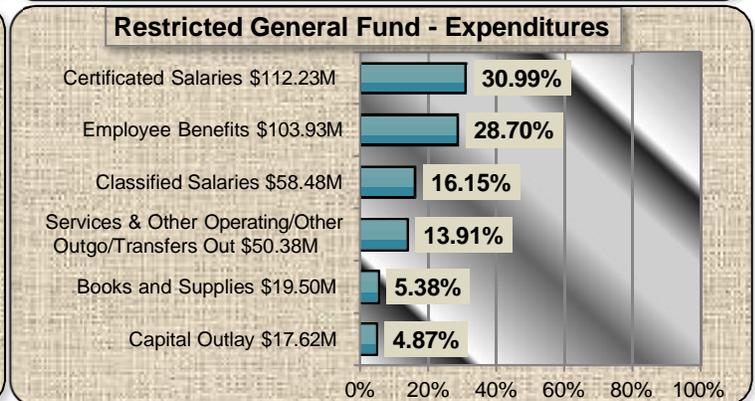
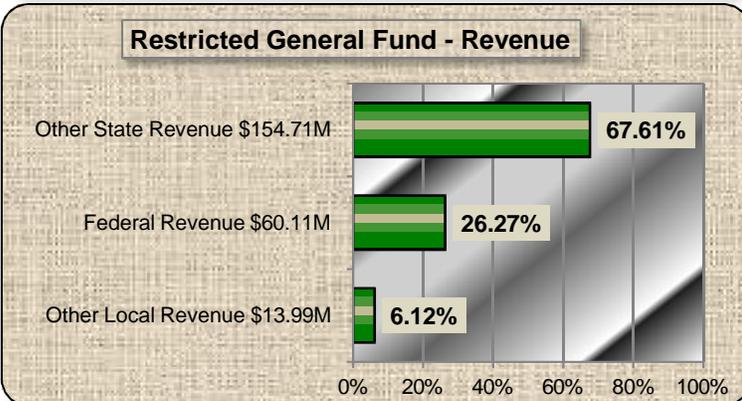
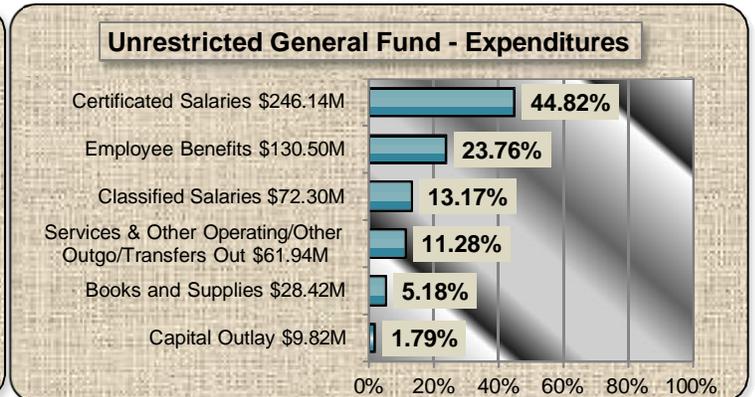
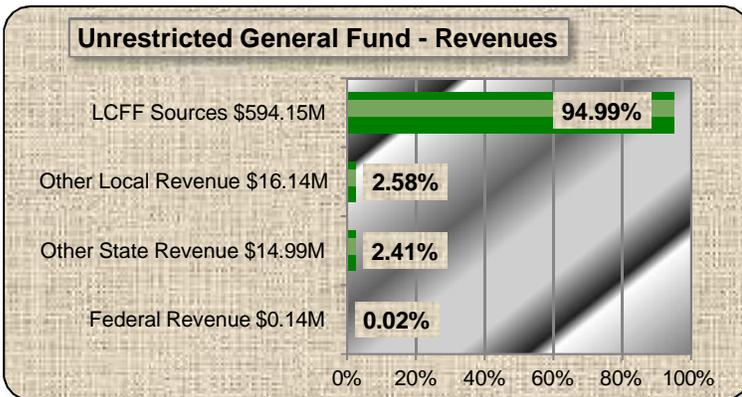
- Negotiations with SAEA and CSEA have already started for 2023-24.

Cash Flow Considerations:

- The District projects a positive cash flow for 2023-24, 2024-25, and 2025-26 without any borrowing. The District continues to monitor its cash flow diligently.

**First Interim Budget Data**

To represent the District’s budget in a more readable format, the following bar charts identify the various elements of the 2023-2024 budgets for the unrestricted and restricted general funds (i.e., the General Fund or Fund 01).



## First Interim Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the First Interim Budget.

Funds are allocated to the District based on several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$911.26
08	Student Activity Special Revenue Fund	3.11
09	Charter Schools Special Revenue Fund	7.49
12	Child Development Fund	20.19
13	Cafeteria Fund	44.78
14	Deferred Maintenance Fund	13.26
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	38.24
25	Capital Facilities Fund	3.89
35	County School Facilities Fund	20.14
40	Special Reserve Fund for Capital Outlay	4.51
49	Capital Project Fund for Blended Component Units	0.00
51	Bond Interest & Redemption Fund	30.54
56	Debt Service Fund	7.86
67	Self-Insurance Fund	23.79
71	Retiree Benefit Fund	0.00
	<b>Total</b>	<b>\$1,129.06</b>

SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$18.2 million. While \$18.2 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$60 million.

The multi-year projections were adjusted, beginning in 2024-25 to account for major variances:

- Decrease in certificated staffing of -\$15.47 million mostly due to the spending down of ESSER/GEER, ARP-HCY, Universal Pre-K Planning, CTE Incentive, removal of temporary assignments, as well as an increase in step/column adjustments;
- Decrease in classified staffing of -\$2.04 million mostly due to the assumption that all positions are occupied for the entire year, the spending down of ESSER funds and expiring grants such as Universal Pre-K, CTE Incentive Grant, CA Newcomer funds, as well as an increase in step/column adjustments;
- Increase in employee benefits of \$1.25 million due to increases in the PERS rate, reinstatement of W/C and Retiree Benefits rates effective 2023-24 as well as a projected increase of Health benefits rate of 6%;
- Decrease in books and supplies of -\$15.37 million mainly due to depletion of ESSER, GEER, ARP-HCY funds, CA Newcomer, CTE Incentive Grant program funds; a removal of textbooks adoption budget, and various budget adjustments;
- Decrease in services and other operating expenditures of -\$10.05 million mostly related to ESSER funds, CA Newcomer, and CTE Incentive Grant program, and Universal Pre-K Planning funds;
- Decrease in capital outlay of -\$15.89 million mostly for ESSER funds used for site HVAC projects.

The District utilizes LCFF COLA of 3.94% and 3.29% for 2024-25 and 2025-26 for planning purposes, respectively. Revenue is projected to decrease in 2024-25 by -\$10.53 million, reflecting a decrease in COLA while funded ADA is declined by -2,934.07. In 2025-26 the revenue is projected to continue to decrease by -\$19.99 million, reflecting a decrease in COLA while funded ADA is declined by -2,313.60. Federal revenue is projected to decrease by -\$28.58 million mainly for Title programs and ESSER/GEER funds. State revenue is projected to decrease by -\$16.69 million mainly for Universal Pre-K

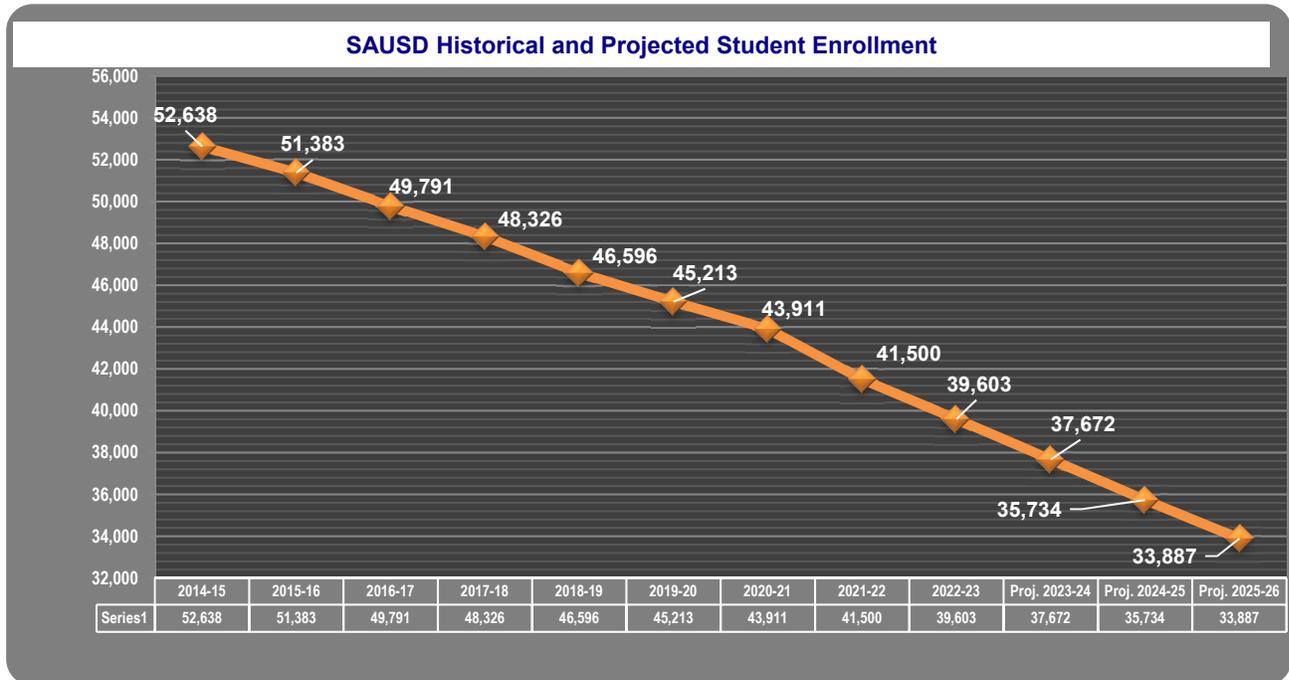
## District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district’s financial strength is the district’s unrestricted reserve percentage. Districts the size of

Planning and Implementation Grant, CCSPP, Literacy Coaches and Reading Specialists, CA Newcomer, CTE Incentive Grant, Learning Recovery Emergency Block Grant, and Arts, Music, and Instructional Materials Block Grant. Local revenue is projected to decrease by -\$9.29 million mainly for CalSHAPE Ventilation Grants, K12 Strong Workforce Program, Blue Meridian, ESSA, Title II, CSLD, and CTE Incentive (OCDE) grants.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 19 of the last 20 years since 2003-04. The District anticipates losing 1,938 students in 2024-25 and an additional 1,847 in 2025-26. The projected decline in student enrollment is reflected in revenue projections for the First Interim Budget.



SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2023-24	2024-25	2025-26
<b>Beginning Fund Balance</b>	\$418.26	\$361.33	\$298.52
Revenues	\$854.33	\$789.15	\$769.19
Expenditures	\$911.26	\$851.96	\$803.60
Proposed Ongoing Reduction	\$0	\$0	\$0
<b>Net Increase/(Decrease)</b>	<\$56.93>	<\$62.81>	<\$34.41>
<b>Projected Ending Fund Balance</b>	\$361.33	\$298.52	\$264.11
<b>Components of Projected Ending Fund Balance</b>			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Commitments	\$72.31	\$55.78	\$55.78
Other Designations	\$80.25	\$59.79	\$40.24
Restricted Reserves	\$189.36	\$164.73	\$150.83
Unrestricted Reserve	\$18.22	\$17.03	\$16.07
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00

For more information on SAUSD budget, please use the following link: <http://www.sausd.us/Page/13168>

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Swandayani Singgih Telephone: 714-558-5652  
Title: Director, Budget E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

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

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



# OPERATING FUNDS

## UNRESTRICTED AND RESTRICTED



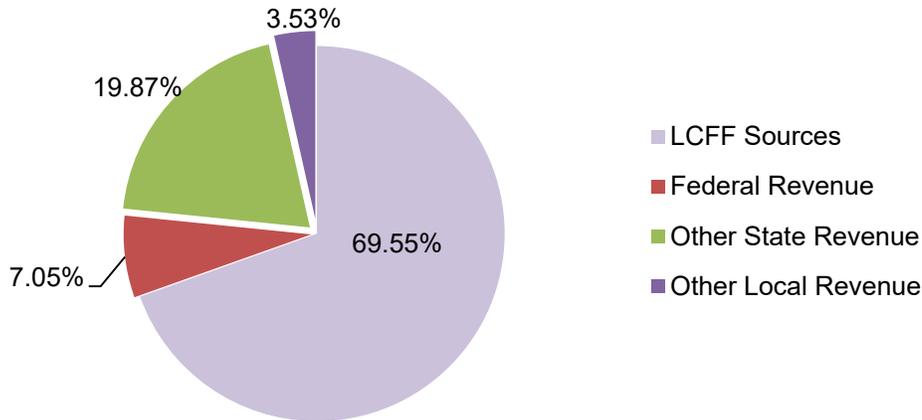
ARTWORK CREATED BY A SAUSD STUDENT FROM  
WILLARD INTERMEDIATE SCHOOL.

# COMBINED GENERAL FUND (01)

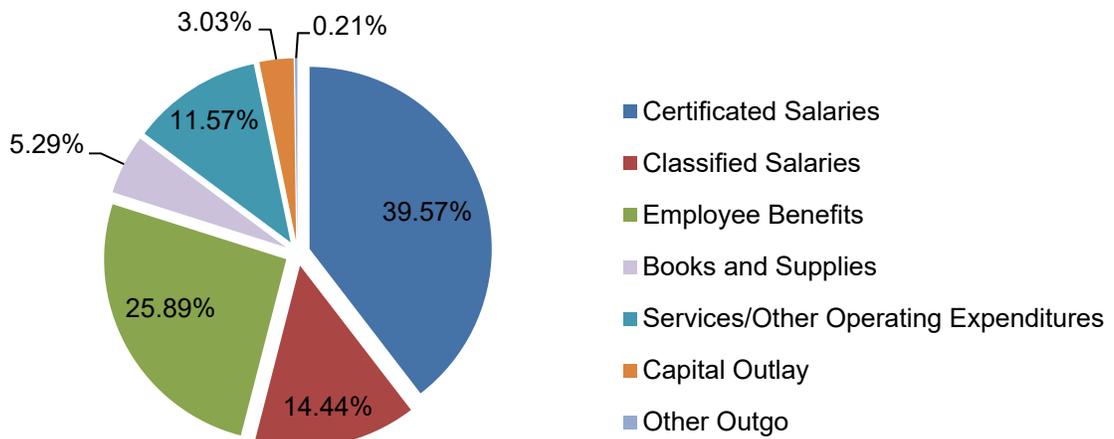
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (69.55%). The total projected revenue is \$854.24 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (79.90%). Total projected expenditures are \$911.26 million. In addition, the District transfers dollars to other funds totaling \$5.70 million for Certificates of Participation, Qualified Zone Academy Bonds, Advanced Learning Academy, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The District projects to have a positive fund balance of approximately \$361.33 million, which includes \$189.36 million in restricted fund balances. In order to meet the 10% reserve cap as imposed by Education Code Section 42127.01(a) effective with the adoption of the 2023-24 budget, the District set aside \$72.31 million in other commitments for general fund mitigation for declining enrollment as well as for pending claim liability.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	600,394,753.00	600,394,753.00	132,913,034.51	594,152,860.00	(6,241,893.00)	-1.0%
2) Federal Revenue		8100-8299	52,478,027.54	52,478,027.54	20,262,918.06	60,247,956.01	7,769,928.47	14.8%
3) Other State Revenue		8300-8599	146,311,916.49	146,311,916.49	24,535,218.49	169,702,996.25	23,391,079.76	16.0%
4) Other Local Revenue		8600-8799	17,255,404.11	17,255,404.11	12,621,372.73	30,133,481.20	12,878,077.09	74.6%
5) TOTAL, REVENUES			816,440,101.14	816,440,101.14	190,332,543.79	854,237,293.46		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	357,394,785.07	357,394,785.07	94,644,848.34	358,370,958.77	(976,173.70)	-0.3%
2) Classified Salaries		2000-2999	136,342,852.51	136,342,852.51	29,433,522.56	130,779,665.16	5,563,187.35	4.1%
3) Employee Benefits		3000-3999	236,234,381.89	236,234,381.89	45,206,094.47	234,423,930.49	1,810,451.40	0.8%
4) Books and Supplies		4000-4999	57,142,195.71	57,142,195.71	8,953,552.99	47,920,667.85	9,221,527.86	16.1%
5) Services and Other Operating Expenditures		5000-5999	101,271,253.31	101,271,253.31	27,125,100.83	104,789,380.03	(3,518,126.72)	-3.5%
6) Capital Outlay		6000-6999	16,562,294.61	16,562,294.61	1,562,780.69	27,441,442.47	(10,879,147.86)	-65.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,380,777.00	4,380,777.00	342,350.00	4,595,101.40	(214,324.40)	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,494,563.38)	(2,494,563.38)	0.00	(2,760,506.47)	265,943.09	-10.7%
9) TOTAL, EXPENDITURES			906,833,976.72	906,833,976.72	207,268,249.88	905,560,639.70		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,393,875.58)	(90,393,875.58)	(16,935,706.09)	(51,323,346.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	91,087.22	91,087.22	91,087.22	New
b) Transfers Out		7600-7629	5,697,559.53	5,697,559.53	5,491,860.00	5,697,559.53	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,697,559.53)	(5,697,559.53)	(5,400,772.78)	(5,606,472.31)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(96,091,435.11)	(96,091,435.11)	(22,336,478.87)	(56,929,818.55)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,674,336.18	388,674,336.18		418,263,344.34	29,589,008.16	7.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,674,336.18	388,674,336.18		418,263,344.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,674,336.18	388,674,336.18		418,263,344.34		
2) Ending Balance, June 30 (E + F1e)			292,582,901.07	292,582,901.07		361,333,525.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	129,115,771.10	129,115,771.10		189,356,162.54		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	72,309,665.09	72,309,665.09		72,309,665.09		
General Fund Mitigation for Declining Enrollment	0000	9760	60,309,665.09					
Pending Claim Liability	0000	9760	12,000,000.00					
General Fund Mitigation for Declining Enrollment	0000	9760		60,309,665.09				
Pending Claim Liability	0000	9760		12,000,000.00				
General Fund Mitigation for Declining Enrollment	0000	9760				60,309,665.09		
Pending Claim Liability	0000	9760				12,000,000.00		
d) Assigned								
Other Assignments		9780	71,716,834.15	71,716,834.15		80,252,534.17		
010033 Godinez Rental Fees	0000	9780	74,758.77					
010051 PARS 2018	0000	9780	8,307,656.74					
010052 Walker/Roosevelt Joint Use	0000	9780	350,000.00					
010053 Family and Community Engagement (FACE)	0000	9780	245,932.98					
010076 E-Rate Category 2	0000	9780	12,520,781.73					
010803 Instructional Materials	0000	9780	4,565,197.58					
010910 Technology Refresh	0000	9780	1,949,250.92					
Fiscal Stabilization	0000	9780	43,703,255.43					
010033 Godinez Rental Fees	0000	9780		74,758.77				
010051 PARS 2018	0000	9780		8,307,656.74				
010052 Walker/Roosevelt Joint Use	0000	9780		350,000.00				
010053 Family and Community Engagement (FACE)	0000	9780		245,932.98				
010076 E-Rate Category 2	0000	9780		12,520,781.73				
010803 Instructional Materials	0000	9780		4,565,197.58				
010910 Technology Refresh	0000	9780		1,949,250.92				
Fiscal Stabilization	0000	9780		43,703,255.43				
010033 Godinez Rental Fees	0000	9780				130,282.25		
010051 PARS SRP 2021	0000	9780				8,307,656.74		
010052 Walker/Roosevelt Joint Use	0000	9780				350,000.00		
010053 Family and Community Engagement (FACE)	0000	9780				425,474.47		
010076 E-Rate Category 2	0000	9780				5,753,937.98		
010803 Instructional Materials	0000	9780				8,058,166.74		
010910 Technology Refresh	0000	9780				2,180,538.37		
Fiscal Stabilization	0000	9780				55,046,477.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,250,630.73	18,250,630.73		18,225,163.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	324,824,279.99	324,824,279.99	96,383,008.00	323,364,731.99	(1,459,548.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	101,599,977.00	101,599,977.00	29,029,414.00	96,817,632.00	(4,782,345.00)	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								

2023-24 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8021	546,489.00	546,489.00	0.00	546,489.00	0.00	0.0%
Timber Yield Tax		8022	.01	.01	0.00	.01	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	121,907,961.00	121,907,961.00	9.13	121,907,961.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,915,769.00	7,915,769.00	4,352,258.58	7,915,769.00	0.00	0.0%
Prior Years' Taxes		8043	2,078,041.00	2,078,041.00	2,088,188.94	2,078,041.00	0.00	0.0%
Supplemental Taxes		8044	11,222,926.00	11,222,926.00	3,804,655.86	11,222,926.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	48,230,447.00	48,230,447.00	3,031,181.00	48,230,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,102,581.00	20,102,581.00	0.00	20,102,581.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			638,428,471.00	638,428,471.00	138,688,715.51	632,186,578.00	(6,241,893.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000,000.00)	(10,000,000.00)	0.00	(10,000,000.00)	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	(28,033,718.00)	(28,033,718.00)	(5,775,681.00)	(28,033,718.00)	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			600,394,753.00	600,394,753.00	132,913,034.51	594,152,860.00	(6,241,893.00)	-1.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,318,927.00	9,318,927.00	0.00	9,318,927.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,207,651.00	1,207,651.00	(.01)	1,208,065.32	414.32	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	17,903,983.73	17,903,983.73	4,890,677.41	15,552,202.02	(2,351,781.71)	-13.1%
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	1,536,696.00	1,536,696.00	37,035.05	1,684,903.78	148,207.78	9.6%
Title III, Part A, Immigrant Student Program	4201	8290	108,731.44	108,731.44	47,416.63	258,072.99	149,341.55	137.3%
Title III, Part A, English Learner Program	4203	8290	2,112,439.00	2,112,439.00	1,678,905.12	2,774,048.12	661,609.12	31.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,001,972.56	5,001,972.56	64,821.14	3,388,299.11	(1,613,673.45)	-32.3%
Career and Technical Education	3500-3599	8290	418,278.00	418,278.00	0.00	388,219.13	(30,058.87)	-7.2%
All Other Federal Revenue	All Other	8290	14,869,348.81	14,869,348.81	13,544,062.72	25,675,218.54	10,805,869.73	72.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,478,027.54</b>	<b>52,478,027.54</b>	<b>20,262,918.06</b>	<b>60,247,956.01</b>	<b>7,769,928.47</b>	<b>14.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	35,512,341.00	35,512,341.00	11,032,330.00	35,512,341.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,765,082.11	2,765,082.11	2,765,082.11	New
All Other State Apportionments - Current Year	All Other	8311	489,631.00	489,631.00	145,202.00	489,631.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,839,910.00	1,839,910.00	0.00	1,839,910.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,622,060.00	8,622,060.00	657,263.09	9,279,323.09	657,263.09	7.6%
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	9,812,309.52	9,812,309.52	0.00	8,125,809.99	(1,686,499.53)	-17.2%
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	1,778,303.00	1,778,303.00	1,728,960.76	1,977,421.98	199,118.98	11.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	389,880.00	535,661.22	535,661.22	New
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	88,257,361.97	88,257,361.97	7,816,500.53	109,177,815.86	20,920,453.89	23.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>146,311,916.49</b>	<b>146,311,916.49</b>	<b>24,535,218.49</b>	<b>169,702,996.25</b>	<b>23,391,079.76</b>	<b>16.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	60,000.00	60,000.00	1,866.68	60,000.00	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	8,189.90	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	1,563,740.82	1,563,740.82	383,285.23	1,563,740.82	0.00	0.0%
Interest		8660	4,000,000.00	4,000,000.00	4,256,534.06	10,000,000.00	6,000,000.00	150.0%
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	187,000.00	187,000.00	5,002.30	597,774.00	410,774.00	219.7%
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	8,994,911.79	8,994,911.79	7,966,495.45	15,462,214.88	6,467,303.09	71.9%
Tuition		8710	2,449,751.50	2,449,751.50	(.89)	2,449,751.50	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,255,404.11</b>	<b>17,255,404.11</b>	<b>12,621,372.73</b>	<b>30,133,481.20</b>	<b>12,878,077.09</b>	<b>74.6%</b>
<b>TOTAL, REVENUES</b>			<b>816,440,101.14</b>	<b>816,440,101.14</b>	<b>190,332,543.79</b>	<b>854,237,293.46</b>	<b>37,797,192.32</b>	<b>4.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	267,135,847.48	267,135,847.48	68,427,088.16	264,480,227.28	2,655,620.20	1.0%
Certificated Pupil Support Salaries		1200	36,643,334.79	36,643,334.79	9,733,913.80	37,701,355.74	(1,058,020.95)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	29,586,000.58	29,586,000.58	9,634,429.98	31,150,447.09	(1,564,446.51)	-5.3%
Other Certificated Salaries		1900	24,029,602.22	24,029,602.22	6,849,416.40	25,038,928.66	(1,009,326.44)	-4.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			357,394,785.07	357,394,785.07	94,644,848.34	358,370,958.77	(976,173.70)	-0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	47,509,379.78	47,509,379.78	7,720,466.34	43,451,853.91	4,057,525.87	8.5%
Classified Support Salaries		2200	36,895,938.12	36,895,938.12	9,570,055.90	36,447,645.91	448,292.21	1.2%
Classified Supervisors' and Administrators' Salaries		2300	10,357,845.50	10,357,845.50	2,869,262.84	11,585,179.73	(1,227,334.23)	-11.8%
Clerical, Technical and Office Salaries		2400	29,532,894.68	29,532,894.68	6,956,921.81	29,123,295.59	409,599.09	1.4%
Other Classified Salaries		2900	12,046,794.43	12,046,794.43	2,316,815.67	10,171,690.02	1,875,104.41	15.6%
TOTAL, CLASSIFIED SALARIES			136,342,852.51	136,342,852.51	29,433,522.56	130,779,665.16	5,563,187.35	4.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	96,984,208.13	96,984,208.13	11,918,829.51	96,564,739.23	419,468.90	0.4%
PERS		3201-3202	33,758,171.21	33,758,171.21	7,640,264.51	32,591,387.75	1,166,783.46	3.5%
OASDI/Medicare/Alternative		3301-3302	15,509,150.40	15,509,150.40	(615,727.94)	14,792,652.08	716,498.32	4.6%
Health and Welfare Benefits		3401-3402	72,825,596.51	72,825,596.51	21,100,040.03	73,080,303.34	(254,706.83)	-0.3%
Unemployment Insurance		3501-3502	319,910.04	319,910.04	808,925.19	262,653.23	57,256.81	17.9%
Workers' Compensation		3601-3602	6,695,161.66	6,695,161.66	1,824,577.96	7,193,395.25	(498,233.59)	-7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,142,183.94	10,142,183.94	2,529,185.21	9,938,799.61	203,384.33	2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,234,381.89	236,234,381.89	45,206,094.47	234,423,930.49	1,810,451.40	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,547,107.21	17,547,107.21	2,995,424.49	15,631,176.27	1,915,930.94	10.9%
Books and Other Reference Materials		4200	175,666.36	175,666.36	29,759.18	216,895.50	(41,229.14)	-23.5%
Materials and Supplies		4300	27,796,025.29	27,796,025.29	4,112,112.67	22,351,452.79	5,444,572.50	19.6%
Noncapitalized Equipment		4400	11,129,896.85	11,129,896.85	1,738,864.34	9,454,993.41	1,674,903.44	15.0%
Food		4700	493,500.00	493,500.00	77,392.31	266,149.88	227,350.12	46.1%
TOTAL, BOOKS AND SUPPLIES			57,142,195.71	57,142,195.71	8,953,552.99	47,920,667.85	9,221,527.86	16.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,647,588.31	30,647,588.31	6,747,989.74	34,303,603.73	(3,656,015.42)	-11.9%
Travel and Conferences		5200	1,958,922.20	1,958,922.20	152,132.22	759,692.60	1,199,229.60	61.2%
Dues and Memberships		5300	989,785.00	989,785.00	165,118.00	543,560.00	446,225.00	45.1%
Insurance		5400-5450	5,560,425.01	5,560,425.01	0.00	6,982,625.24	(1,422,200.23)	-25.6%
Operations and Housekeeping Services		5500	13,490,912.00	13,490,912.00	3,526,790.00	13,673,970.00	(183,058.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,613,702.82	7,613,702.82	2,169,003.26	8,119,515.87	(505,813.05)	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,140.00	84,140.00	(6,182.91)	65,740.00	18,400.00	21.9%
Professional/Consulting Services and Operating Expenditures		5800	39,220,137.97	39,220,137.97	13,823,555.58	38,668,758.30	551,379.67	1.4%
Communications		5900	1,705,640.00	1,705,640.00	546,694.94	1,671,914.29	33,725.71	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,271,253.31	101,271,253.31	27,125,100.83	104,789,380.03	(3,518,126.72)	-3.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	806.81	267,540.00	(267,540.00)	New
Buildings and Improvements of Buildings		6200	13,610,985.60	13,610,985.60	925,584.10	18,489,451.05	(4,878,465.45)	-35.8%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	2,351,309.01	2,351,309.01	46,010.85	765,035.42	1,586,273.59	67.5%
Equipment Replacement		6500	600,000.00	600,000.00	590,378.93	7,919,416.00	(7,319,416.00)	-1,219.9%
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			16,562,294.61	16,562,294.61	1,562,780.69	27,441,442.47	(10,879,147.86)	-65.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	3,000.00	4,000.00	57.1%
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	4,373,777.00	4,373,777.00	342,350.00	4,592,101.40	(218,324.40)	-5.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,380,777.00	4,380,777.00	342,350.00	4,595,101.40	(214,324.40)	-4.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,494,563.38)	(2,494,563.38)	0.00	(2,760,506.47)	265,943.09	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,494,563.38)	(2,494,563.38)	0.00	(2,760,506.47)	265,943.09	-10.7%
TOTAL, EXPENDITURES			906,833,976.72	906,833,976.72	207,268,249.88	905,560,639.70	1,273,337.02	0.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	91,087.22	91,087.22	91,087.22	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	91,087.22	91,087.22	91,087.22	New

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,504,960.00	1,504,960.00	1,504,960.00	1,504,960.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,182,599.53	4,182,599.53	3,986,900.00	4,182,599.53	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,697,559.53	5,697,559.53	5,491,860.00	5,697,559.53	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,697,559.53)	(5,697,559.53)	(5,400,772.78)	(5,606,472.31)	(91,087.22)	1.6%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	600,394,753.00	600,394,753.00	132,913,034.51	594,152,860.00	(6,241,893.00)	-1.0%
2) Federal Revenue		8100-8299	136,300.00	136,300.00	5,550.27	136,300.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,875,857.46	14,875,857.46	2,605,636.61	14,992,797.12	116,939.66	0.8%
4) Other Local Revenue		8600-8799	9,657,136.32	9,657,136.32	8,162,380.53	16,140,128.04	6,482,991.72	67.1%
5) TOTAL, REVENUES			625,064,046.78	625,064,046.78	143,686,601.92	625,422,085.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	247,362,904.85	247,362,904.85	66,776,318.30	246,142,049.88	1,220,854.97	0.5%
2) Classified Salaries		2000-2999	74,967,691.42	74,967,691.42	17,351,089.51	72,304,574.31	2,663,117.11	3.6%
3) Employee Benefits		3000-3999	131,380,579.81	131,380,579.81	26,992,526.46	130,495,279.47	885,300.34	0.7%
4) Books and Supplies		4000-4999	32,627,700.64	32,627,700.64	4,219,992.89	28,422,197.67	4,205,502.97	12.9%
5) Services and Other Operating Expenditures		5000-5999	69,595,512.01	69,595,512.01	18,412,953.91	65,283,966.22	4,311,545.79	6.2%
6) Capital Outlay		6000-6999	2,058,764.61	2,058,764.61	644,656.47	9,821,178.38	(7,762,413.77)	-377.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,207,660.00	1,207,660.00	342,350.00	1,207,660.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,430,017.91)	(10,430,017.91)	0.00	(10,254,036.91)	(175,981.00)	1.7%
9) TOTAL, EXPENDITURES			548,770,795.43	548,770,795.43	134,739,887.54	543,422,869.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			76,293,251.35	76,293,251.35	8,946,714.38	81,999,216.14		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	91,087.22	91,087.22	91,087.22	New
b) Transfers Out		7600-7629	5,697,559.53	5,697,559.53	5,491,860.00	5,697,559.53	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	(131,593,098.94)	(131,593,098.94)	(1,683.78)	(128,422,874.95)	3,170,223.99	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(137,290,658.47)	(137,290,658.47)	(5,402,456.56)	(134,029,347.26)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(60,997,407.12)	(60,997,407.12)	3,544,257.82	(52,030,131.12)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	224,464,537.09	224,464,537.09		224,016,985.54	(447,551.55)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,464,537.09	224,464,537.09		224,016,985.54		
d) Other Restatements		9795	0.00	0.00		(9,491.17)	(9,491.17)	New
e) Adjusted Beginning Balance (F1c + F1d)			224,464,537.09	224,464,537.09		224,007,494.37		
2) Ending Balance, June 30 (E + F1e)			163,467,129.97	163,467,129.97		171,977,363.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
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	72,309,665.09	72,309,665.09		72,309,665.09		
General Fund Mitigation for Declining Enrollment	0000	9760	60,309,665.09					
Pending Claim Liability	0000	9760	12,000,000.00					
General Fund Mitigation for Declining Enrollment	0000	9760		60,309,665.09				
Pending Claim Liability	0000	9760		12,000,000.00				
General Fund Mitigation for Declining Enrollment	0000	9760				60,309,665.09		
Pending Claim Liability	0000	9760				12,000,000.00		
d) Assigned								
Other Assignments		9780	71,716,834.15	71,716,834.15		80,252,534.17		
010033 Godinez Rental Fees	0000	9780	74,758.77					
010051 PARS 2018	0000	9780	8,307,656.74					
010052 Walker/Roosevelt Joint Use	0000	9780	350,000.00					
010053 Family and Community Engagement (FACE)	0000	9780	245,932.98					
010076 E-Rate Category 2	0000	9780	12,520,781.73					
010803 Instructional Materials	0000	9780	4,565,197.58					
010910 Technology Refresh	0000	9780	1,949,250.92					
Fiscal Stabilization	0000	9780	43,703,255.43					
010033 Godinez Rental Fees	0000	9780		74,758.77				
010051 PARS 2018	0000	9780		8,307,656.74				
010052 Walker/Roosevelt Joint Use	0000	9780		350,000.00				
010053 Family and Community Engagement (FACE)	0000	9780		245,932.98				
010076 E-Rate Category 2	0000	9780		12,520,781.73				
010803 Instructional Materials	0000	9780		4,565,197.58				
010910 Technology Refresh	0000	9780		1,949,250.92				
Fiscal Stabilization	0000	9780		43,703,255.43				
010033 Godinez Rental Fees	0000	9780				130,282.25		
010051 PARS SRP 2021	0000	9780				8,307,656.74		
010052 Walker/Roosevelt Joint Use	0000	9780				350,000.00		
010053 Family and Community Engagement (FACE)	0000	9780				425,474.47		
010076 E-Rate Category 2	0000	9780				5,753,937.98		
010803 Instructional Materials	0000	9780				8,058,166.74		
010910 Technology Refresh	0000	9780				2,180,538.37		
Fiscal Stabilization	0000	9780				55,046,477.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,250,630.73	18,250,630.73		18,225,163.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	324,824,279.99	324,824,279.99	96,383,008.00	323,364,731.99	(1,459,548.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	101,599,977.00	101,599,977.00	29,029,414.00	96,817,632.00	(4,782,345.00)	-4.7%
State Aid - Prior Years		8019	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)
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	546,489.00	546,489.00	0.00	546,489.00	0.00	0.0%
Timber Yield Tax		8022	.01	.01	0.00	.01	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	121,907,961.00	121,907,961.00	9.13	121,907,961.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,915,769.00	7,915,769.00	4,352,258.58	7,915,769.00	0.00	0.0%
Prior Years' Taxes		8043	2,078,041.00	2,078,041.00	2,088,188.94	2,078,041.00	0.00	0.0%
Supplemental Taxes		8044	11,222,926.00	11,222,926.00	3,804,655.86	11,222,926.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	48,230,447.00	48,230,447.00	3,031,181.00	48,230,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,102,581.00	20,102,581.00	0.00	20,102,581.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Miscellaneous Funds (EC 41604)</b>								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>638,428,471.00</b>	<b>638,428,471.00</b>	<b>138,688,715.51</b>	<b>632,186,578.00</b>	<b>(6,241,893.00)</b>	<b>-1.0%</b>
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	(10,000,000.00)	(10,000,000.00)	0.00	(10,000,000.00)	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	(28,033,718.00)	(28,033,718.00)	(5,775,681.00)	(28,033,718.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>600,394,753.00</b>	<b>600,394,753.00</b>	<b>132,913,034.51</b>	<b>594,152,860.00</b>	<b>(6,241,893.00)</b>	<b>-1.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						

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)
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	136,300.00	136,300.00	5,550.27	136,300.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>136,300.00</b>	<b>136,300.00</b>	<b>5,550.27</b>	<b>136,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,839,910.00	1,839,910.00	0.00	1,839,910.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,184,600.00	6,184,600.00	225,800.20	6,410,400.20	225,800.20	3.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	6,851,347.46	6,851,347.46	2,379,836.41	6,742,486.92	(108,860.54)	-1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,875,857.46</b>	<b>14,875,857.46</b>	<b>2,605,636.61</b>	<b>14,992,797.12</b>	<b>116,939.66</b>	<b>0.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								

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)
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	8,189.90	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	573,010.82	573,010.82	125,404.85	573,010.82	0.00	0.0%
Interest		8660	4,000,000.00	4,000,000.00	4,256,534.06	10,000,000.00	6,000,000.00	150.0%
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		
All Other Local Revenue		8699	4,008,573.00	4,008,573.00	3,772,251.72	4,491,564.72	482,991.72	12.0%
Tuition		8710	1,075,552.50	1,075,552.50	0.00	1,075,552.50	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,657,136.32</b>	<b>9,657,136.32</b>	<b>8,162,380.53</b>	<b>16,140,128.04</b>	<b>6,482,991.72</b>	<b>67.1%</b>
<b>TOTAL, REVENUES</b>			<b>625,064,046.78</b>	<b>625,064,046.78</b>	<b>143,686,601.92</b>	<b>625,422,085.16</b>	<b>358,038.38</b>	<b>0.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	200,353,606.85	200,353,606.85	52,132,254.77	196,508,480.18	3,845,126.67	1.9%
Certificated Pupil Support Salaries		1200	15,111,410.63	15,111,410.63	4,007,566.73	15,064,027.63	47,383.00	0.3%

2023-24 First Interim  
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)
Certificated Supervisors' and Administrators' Salaries		1300	24,432,730.79	24,432,730.79	8,335,574.60	26,465,516.92	(2,032,786.13)	-8.3%
Other Certificated Salaries		1900	7,465,156.58	7,465,156.58	2,300,922.20	8,104,025.15	(638,868.57)	-8.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>247,362,904.85</b>	<b>247,362,904.85</b>	<b>66,776,318.30</b>	<b>246,142,049.88</b>	<b>1,220,854.97</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,992,628.36	7,992,628.36	1,228,865.06	8,022,369.44	(29,741.08)	-0.4%
Classified Support Salaries		2200	25,792,494.28	25,792,494.28	6,826,270.53	25,352,089.72	440,404.56	1.7%
Classified Supervisors' and Administrators' Salaries		2300	5,427,614.50	5,427,614.50	1,431,222.03	5,772,090.87	(344,476.37)	-6.3%
Clerical, Technical and Office Salaries		2400	26,096,199.71	26,096,199.71	6,094,432.15	25,186,533.72	909,665.99	3.5%
Other Classified Salaries		2900	9,658,754.57	9,658,754.57	1,770,299.74	7,971,490.56	1,687,264.01	17.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>74,967,691.42</b>	<b>74,967,691.42</b>	<b>17,351,089.51</b>	<b>72,304,574.31</b>	<b>2,663,117.11</b>	<b>3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	46,708,978.81	46,708,978.81	6,848,166.57	46,206,348.90	502,629.91	1.1%
PERS		3201-3202	18,211,662.85	18,211,662.85	4,272,711.26	17,734,305.63	477,357.22	2.6%
OASDI/Medicare/Alternative		3301-3302	8,918,857.59	8,918,857.59	(1,979,601.18)	8,661,790.97	257,066.62	2.9%
Health and Welfare Benefits		3401-3402	46,315,424.47	46,315,424.47	14,114,120.93	46,450,731.02	(135,306.55)	-0.3%
Unemployment Insurance		3501-3502	206,693.15	206,693.15	820,997.03	165,596.23	41,096.92	19.9%
Workers' Compensation		3601-3602	4,375,334.51	4,375,334.51	1,177,464.62	4,710,235.24	(334,900.73)	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,643,628.43	6,643,628.43	1,738,667.23	6,566,271.48	77,356.95	1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>131,380,579.81</b>	<b>131,380,579.81</b>	<b>26,992,526.46</b>	<b>130,495,279.47</b>	<b>885,300.34</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curriculum Materials		4100	15,825,000.00	15,825,000.00	881,686.66	13,325,000.00	2,500,000.00	15.8%
Books and Other Reference Materials		4200	14,650.00	14,650.00	(197.28)	16,650.00	(2,000.00)	-13.7%
Materials and Supplies		4300	10,017,612.40	10,017,612.40	1,827,125.67	7,309,915.43	2,707,696.97	27.0%
Noncapitalized Equipment		4400	6,280,438.24	6,280,438.24	1,448,458.65	7,518,955.48	(1,238,517.24)	-19.7%
Food		4700	490,000.00	490,000.00	62,919.19	251,676.76	238,323.24	48.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>32,627,700.64</b>	<b>32,627,700.64</b>	<b>4,219,992.89</b>	<b>28,422,197.67</b>	<b>4,205,502.97</b>	<b>12.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	16,754,014.16	16,754,014.16	4,006,122.76	16,024,491.04	729,523.12	4.4%
Travel and Conferences		5200	1,261,475.34	1,261,475.34	71,484.61	357,423.00	904,052.34	71.7%
Dues and Memberships		5300	977,285.00	977,285.00	159,132.00	530,440.00	446,845.00	45.7%
Insurance		5400-5450	5,560,425.01	5,560,425.01	0.00	6,982,625.24	(1,422,200.23)	-25.6%
Operations and Housekeeping Services		5500	13,475,912.00	13,475,912.00	3,487,378.32	13,476,912.00	(1,000.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,761,718.60	3,761,718.60	768,597.98	2,561,993.00	1,199,725.60	31.9%
Transfers of Direct Costs		5710	(316,136.48)	(316,136.48)	(63,385.14)	(531,690.38)	215,553.90	-68.2%
Transfers of Direct Costs - Interfund		5750	84,140.00	84,140.00	(6,182.91)	60,740.00	23,400.00	27.8%
Professional/Consulting Services and Operating Expenditures		5800	26,398,068.38	26,398,068.38	9,443,111.35	24,213,106.03	2,184,962.35	8.3%
Communications		5900	1,638,610.00	1,638,610.00	546,694.94	1,607,926.29	30,683.71	1.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>69,595,512.01</b>	<b>69,595,512.01</b>	<b>18,412,953.91</b>	<b>65,283,966.22</b>	<b>4,311,545.79</b>	<b>6.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	806.81	55,190.00	(55,190.00)	New

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)
Buildings and Improvements of Buildings		6200	807,455.60	807,455.60	105,544.17	1,179,696.96	(372,241.36)	-46.1%
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	651,309.01	651,309.01	15,850.85	734,875.42	(83,566.41)	-12.8%
Equipment Replacement		6500	600,000.00	600,000.00	522,454.64	7,851,416.00	(7,251,416.00)	-1,208.6%
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			2,058,764.61	2,058,764.61	644,656.47	9,821,178.38	(7,762,413.77)	-377.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,207,660.00	1,207,660.00	342,350.00	1,207,660.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,207,660.00	1,207,660.00	342,350.00	1,207,660.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(7,935,454.53)	(7,935,454.53)	0.00	(7,493,530.44)	(441,924.09)	5.6%
Transfers of Indirect Costs - Interfund		7350	(2,494,563.38)	(2,494,563.38)	0.00	(2,760,506.47)	265,943.09	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,430,017.91)	(10,430,017.91)	0.00	(10,254,036.91)	(175,981.00)	1.7%
TOTAL, EXPENDITURES			548,770,795.43	548,770,795.43	134,739,887.54	543,422,869.02	5,347,926.41	1.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								

2023-24 First Interim  
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)
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	91,087.22	91,087.22	91,087.22	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	91,087.22	91,087.22	91,087.22	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,504,960.00	1,504,960.00	1,504,960.00	1,504,960.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,182,599.53	4,182,599.53	3,986,900.00	4,182,599.53	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,697,559.53	5,697,559.53	5,491,860.00	5,697,559.53	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(131,674,147.03)	(131,674,147.03)	(1,683.78)	(128,503,923.04)	3,170,223.99	-2.4%
Contributions from Restricted Revenues		8990	81,048.09	81,048.09	0.00	81,048.09	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(131,593,098.94)	(131,593,098.94)	(1,683.78)	(128,422,874.95)	3,170,223.99	-2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(137,290,658.47)	(137,290,658.47)	(5,402,456.56)	(134,029,347.26)	3,261,311.21	-2.4%

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,341,727.54	52,341,727.54	20,257,367.79	60,111,656.01	7,769,928.47	14.8%
3) Other State Revenue		8300-8599	131,436,059.03	131,436,059.03	21,929,581.88	154,710,199.13	23,274,140.10	17.7%
4) Other Local Revenue		8600-8799	7,598,267.79	7,598,267.79	4,458,992.20	13,993,353.16	6,395,085.37	84.2%
5) TOTAL, REVENUES			191,376,054.36	191,376,054.36	46,645,941.87	228,815,208.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	110,031,880.22	110,031,880.22	27,868,530.04	112,228,908.89	(2,197,028.67)	-2.0%
2) Classified Salaries		2000-2999	61,375,161.09	61,375,161.09	12,082,433.05	58,475,090.85	2,900,070.24	4.7%
3) Employee Benefits		3000-3999	104,853,802.08	104,853,802.08	18,213,568.01	103,928,651.02	925,151.06	0.9%
4) Books and Supplies		4000-4999	24,514,495.07	24,514,495.07	4,733,560.10	19,498,470.18	5,016,024.89	20.5%
5) Services and Other Operating Expenditures		5000-5999	31,675,741.30	31,675,741.30	8,712,146.92	39,505,413.81	(7,829,672.51)	-24.7%
6) Capital Outlay		6000-6999	14,503,530.00	14,503,530.00	918,124.22	17,620,264.09	(3,116,734.09)	-21.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,173,117.00	3,173,117.00	0.00	3,387,441.40	(214,324.40)	-6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,935,454.53	7,935,454.53	0.00	7,493,530.44	441,924.09	5.6%
9) TOTAL, EXPENDITURES			358,063,181.29	358,063,181.29	72,528,362.34	362,137,770.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(166,687,126.93)	(166,687,126.93)	(25,882,420.47)	(133,322,562.38)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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	131,593,098.94	131,593,098.94	1,683.78	128,422,874.95	(3,170,223.99)	-2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			131,593,098.94	131,593,098.94	1,683.78	128,422,874.95		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,094,027.99)	(35,094,027.99)	(25,880,736.69)	(4,899,687.43)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	164,209,799.09	164,209,799.09		194,246,358.80	30,036,559.71	18.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,209,799.09	164,209,799.09		194,246,358.80		
d) Other Restatements		9795	0.00	0.00		9,491.17	9,491.17	New
e) Adjusted Beginning Balance (F1c + F1d)			164,209,799.09	164,209,799.09		194,255,849.97		
2) Ending Balance, June 30 (E + F1e)			129,115,771.10	129,115,771.10		189,356,162.54		
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	129,115,771.10	129,115,771.10		189,356,162.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,318,927.00	9,318,927.00	0.00	9,318,927.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,207,651.00	1,207,651.00	(.01)	1,208,065.32	414.32	0.0%
Child Nutrition Programs		8220	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)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	17,903,983.73	17,903,983.73	4,890,677.41	15,552,202.02	(2,351,781.71)	-13.1%
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	1,536,696.00	1,536,696.00	37,035.05	1,684,903.78	148,207.78	9.6%
Title III, Part A, Immigrant Student Program	4201	8290	108,731.44	108,731.44	47,416.63	258,072.99	149,341.55	137.3%
Title III, Part A, English Learner Program	4203	8290	2,112,439.00	2,112,439.00	1,678,905.12	2,774,048.12	661,609.12	31.3%
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	5,001,972.56	5,001,972.56	64,821.14	3,388,299.11	(1,613,673.45)	-32.3%
Career and Technical Education	3500-3599	8290	418,278.00	418,278.00	0.00	388,219.13	(30,058.87)	-7.2%
All Other Federal Revenue	All Other	8290	14,733,048.81	14,733,048.81	13,538,512.45	25,538,918.54	10,805,869.73	73.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,341,727.54</b>	<b>52,341,727.54</b>	<b>20,257,367.79</b>	<b>60,111,656.01</b>	<b>7,769,928.47</b>	<b>14.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	35,512,341.00	35,512,341.00	11,032,330.00	35,512,341.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,765,082.11	2,765,082.11	2,765,082.11	New
All Other State Apportionments - Current Year	All Other	8311	489,631.00	489,631.00	145,202.00	489,631.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,437,460.00	2,437,460.00	431,462.89	2,868,922.89	431,462.89	17.7%
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	9,812,309.52	9,812,309.52	0.00	8,125,809.99	(1,686,499.53)	-17.2%
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	1,778,303.00	1,778,303.00	1,728,960.76	1,977,421.98	199,118.98	11.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	389,880.00	535,661.22	535,661.22	New
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	81,406,014.51	81,406,014.51	5,436,664.12	102,435,328.94	21,029,314.43	25.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>131,436,059.03</b>	<b>131,436,059.03</b>	<b>21,929,581.88</b>	<b>154,710,199.13</b>	<b>23,274,140.10</b>	<b>17.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	60,000.00	60,000.00	1,866.68	60,000.00	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	990,730.00	990,730.00	257,880.38	990,730.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	187,000.00	187,000.00	5,002.30	597,774.00	410,774.00	219.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,986,338.79	4,986,338.79	4,194,243.73	10,970,650.16	5,984,311.37	120.0%
Tuition		8710	1,374,199.00	1,374,199.00	(.89)	1,374,199.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,598,267.79</b>	<b>7,598,267.79</b>	<b>4,458,992.20</b>	<b>13,993,353.16</b>	<b>6,395,085.37</b>	<b>84.2%</b>
<b>TOTAL, REVENUES</b>			<b>191,376,054.36</b>	<b>191,376,054.36</b>	<b>46,645,941.87</b>	<b>228,815,208.30</b>	<b>37,439,153.94</b>	<b>19.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	66,782,240.63	66,782,240.63	16,294,833.39	67,971,747.10	(1,189,506.47)	-1.8%
Certificated Pupil Support Salaries		1200	21,531,924.16	21,531,924.16	5,726,347.07	22,637,328.11	(1,105,403.95)	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,153,269.79	5,153,269.79	1,298,855.38	4,684,930.17	468,339.62	9.1%
Other Certificated Salaries		1900	16,564,445.64	16,564,445.64	4,548,494.20	16,934,903.51	(370,457.87)	-2.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>110,031,880.22</b>	<b>110,031,880.22</b>	<b>27,868,530.04</b>	<b>112,228,908.89</b>	<b>(2,197,028.67)</b>	<b>-2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	39,516,751.42	39,516,751.42	6,491,601.28	35,429,484.47	4,087,266.95	10.3%
Classified Support Salaries		2200	11,103,443.84	11,103,443.84	2,743,785.37	11,095,556.19	7,887.65	0.1%
Classified Supervisors' and Administrators' Salaries		2300	4,930,231.00	4,930,231.00	1,438,040.81	5,813,088.86	(882,857.86)	-17.9%
Clerical, Technical and Office Salaries		2400	3,436,694.97	3,436,694.97	862,489.66	3,936,761.87	(500,066.90)	-14.6%
Other Classified Salaries		2900	2,388,039.86	2,388,039.86	546,515.93	2,200,199.46	187,840.40	7.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>61,375,161.09</b>	<b>61,375,161.09</b>	<b>12,082,433.05</b>	<b>58,475,090.85</b>	<b>2,900,070.24</b>	<b>4.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	50,275,229.32	50,275,229.32	5,070,662.94	50,358,390.33	(83,161.01)	-0.2%
PERS		3201-3202	15,546,508.36	15,546,508.36	3,367,553.25	14,857,082.12	689,426.24	4.4%
OASDI/Medicare/Alternative		3301-3302	6,590,292.81	6,590,292.81	1,363,873.24	6,130,861.11	459,431.70	7.0%
Health and Welfare Benefits		3401-3402	26,510,172.04	26,510,172.04	6,985,919.10	26,629,572.32	(119,400.28)	-0.5%
Unemployment Insurance		3501-3502	113,216.89	113,216.89	(12,071.84)	97,057.00	16,159.89	14.3%
Workers' Compensation		3601-3602	2,319,827.15	2,319,827.15	647,113.34	2,483,160.01	(163,332.86)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,498,555.51	3,498,555.51	790,517.98	3,372,528.13	126,027.38	3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>104,853,802.08</b>	<b>104,853,802.08</b>	<b>18,213,568.01</b>	<b>103,928,651.02</b>	<b>925,151.06</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,722,107.21	1,722,107.21	2,113,737.83	2,306,176.27	(584,069.06)	-33.9%
Books and Other Reference Materials		4200	161,016.36	161,016.36	29,956.46	200,245.50	(39,229.14)	-24.4%
Materials and Supplies		4300	17,778,412.89	17,778,412.89	2,284,987.00	15,041,537.36	2,736,875.53	15.4%
Noncapitalized Equipment		4400	4,849,458.61	4,849,458.61	290,405.69	1,936,037.93	2,913,420.68	60.1%
Food		4700	3,500.00	3,500.00	14,473.12	14,473.12	(10,973.12)	-313.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,514,495.07</b>	<b>24,514,495.07</b>	<b>4,733,560.10</b>	<b>19,498,470.18</b>	<b>5,016,024.89</b>	<b>20.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	13,893,574.15	13,893,574.15	2,741,866.98	18,279,112.69	(4,385,538.54)	-31.6%
Travel and Conferences		5200	697,446.86	697,446.86	80,647.61	402,269.60	295,177.26	42.3%
Dues and Memberships		5300	12,500.00	12,500.00	5,986.00	13,120.00	(620.00)	-5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	39,411.68	197,058.00	(182,058.00)	-1,213.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,851,984.22	3,851,984.22	1,400,405.28	5,557,522.87	(1,705,538.65)	-44.3%
Transfers of Direct Costs		5710	316,136.48	316,136.48	63,385.14	531,690.38	(215,553.90)	-68.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	12,822,069.59	12,822,069.59	4,380,444.23	14,455,652.27	(1,633,582.68)	-12.7%
Communications		5900	67,030.00	67,030.00	0.00	63,988.00	3,042.00	4.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,675,741.30</b>	<b>31,675,741.30</b>	<b>8,712,146.92</b>	<b>39,505,413.81</b>	<b>(7,829,672.51)</b>	<b>-24.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	212,350.00	(212,350.00)	New
Buildings and Improvements of Buildings		6200	12,803,530.00	12,803,530.00	820,039.93	17,309,754.09	(4,506,224.09)	-35.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,700,000.00	1,700,000.00	30,160.00	30,160.00	1,669,840.00	98.2%
Equipment Replacement		6500	0.00	0.00	67,924.29	68,000.00	(68,000.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,503,530.00</b>	<b>14,503,530.00</b>	<b>918,124.22</b>	<b>17,620,264.09</b>	<b>(3,116,734.09)</b>	<b>-21.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	3,000.00	4,000.00	57.1%
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	3,166,117.00	3,166,117.00	0.00	3,384,441.40	(218,324.40)	-6.9%
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%

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 Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,173,117.00	3,173,117.00	0.00	3,387,441.40	(214,324.40)	-6.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	7,935,454.53	7,935,454.53	0.00	7,493,530.44	441,924.09	5.6%
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			7,935,454.53	7,935,454.53	0.00	7,493,530.44	441,924.09	5.6%
TOTAL, EXPENDITURES			358,063,181.29	358,063,181.29	72,528,362.34	362,137,770.68	(4,074,589.39)	-1.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	131,674,147.03	131,674,147.03	1,683.78	128,503,923.04	(3,170,223.99)	-2.4%
Contributions from Restricted Revenues		8990	(81,048.09)	(81,048.09)	0.00	(81,048.09)	0.00	0.0%

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			131,593,098.94	131,593,098.94	1,683.78	128,422,874.95	(3,170,223.99)	-2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			131,593,098.94	131,593,098.94	1,683.78	128,422,874.95	3,170,223.99	2.4%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	58,758,901.97
6211	Literacy Coaches and Reading Specialists Grant Program	2,851,340.00
6266	Educator Effectiveness, FY 2021-22	5,637,702.12
6300	Lottery: Instructional Materials	4,735,584.95
6318	Antibias Education Grant	109,358.82
6332	CA Community Schools Partnership Act - Implementation Grant	15,026,887.34
6547	Special Education Early Intervention Preschool Grant	7,045,611.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	19,806,321.24
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,850,230.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	5,145,516.57
7085	Learning Communities for School Success Program	1,258,899.47
7412	A-G Access/Success Grant	1,947,446.60
7413	A-G Learning Loss Mitigation Grant	317,022.16
7425	Expanded Learning Opportunities (ELO) Grant	771,703.33
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	2,858,174.23
7435	Learning Recovery Emergency Block Grant	42,652,335.06
7810	Other Restricted State	338,966.65
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,584,233.42
9010	Other Restricted Local	9,659,927.61
Total, Restricted Balance		189,356,162.54



# STUDENT ACTIVITY

## SPECIAL REVENUE FUND



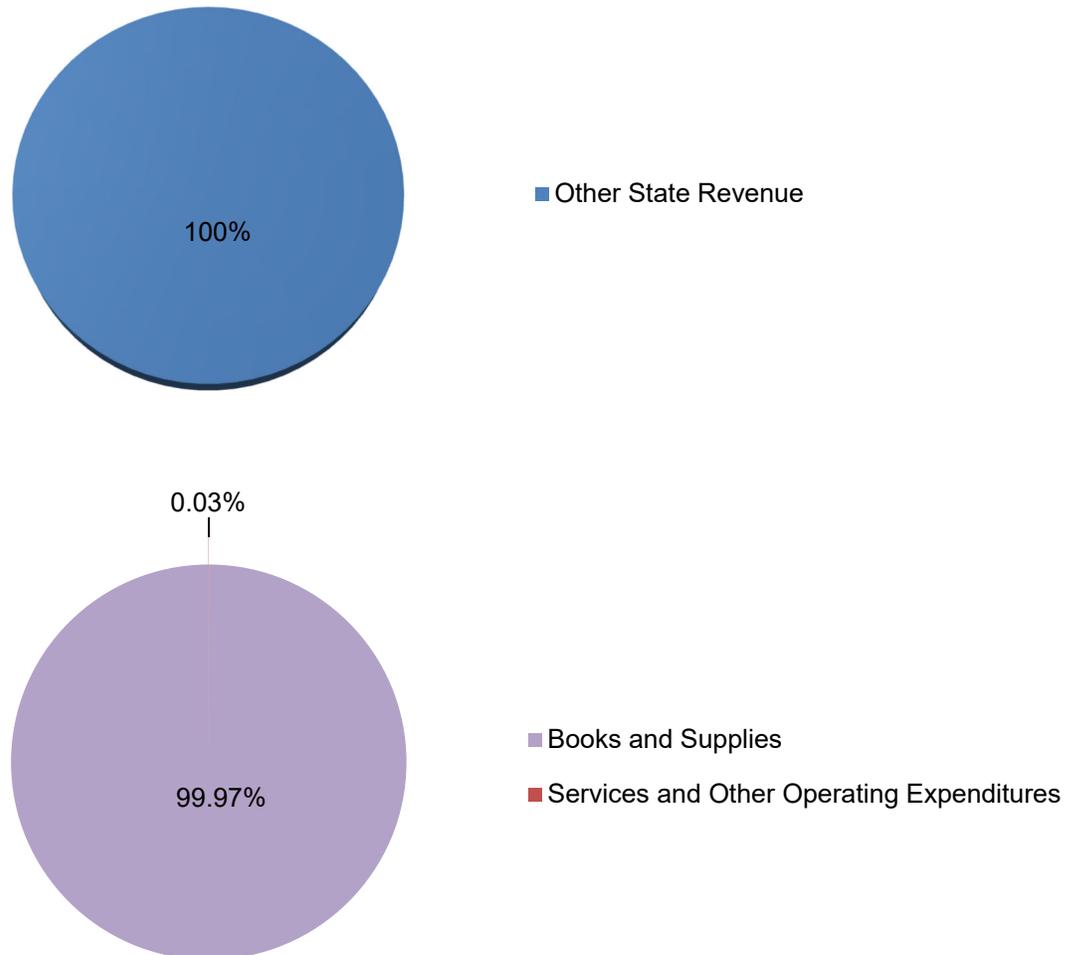
ARTWORK CREATED BY A SAUSD  
ROMERO-CRUZ ELEMENTARY SCHOOL.

# Student Activity Special Revenue Fund (08)



Effective 2020-21 the Student Activity Special Revenue fund is established to account for those student body activities that do not meet the fiduciary activity criteria pursuant to GASB 84, but are determined to be governmental activities. CDE determined that associated student body (ASB) activities should be considered restricted because Education Code (EC) Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASBs. LEAs are required to use this resource for reporting all governmental student body activities. After the year-end close, the beginning balance is updated to reflect the unaudited actual balances of the student activity funds.

The projected revenue and expenditure are \$3.15 million and \$31.10 million, respectively.



The fund balance of \$2.14 million is reserved for student body activities.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,366,775.92	2,366,775.92	985,006.85	3,154,722.00	787,946.08	33.3%
5) TOTAL, REVENUES			2,366,775.92	2,366,775.92	985,006.85	3,154,722.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,197,078.17	2,197,078.17	579,864.05	3,109,283.00	(912,204.83)	-41.5%
5) Services and Other Operating Expenditures		5000-5999	5,128.20	5,128.20	85.94	912.00	4,216.20	82.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,202,206.37	2,202,206.37	579,949.99	3,110,195.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			164,569.55	164,569.55	405,056.86	44,527.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164,569.55	164,569.55	405,056.86	44,527.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,251,941.88	2,251,941.88		2,093,837.88	(158,104.00)	-7.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,251,941.88	2,251,941.88		2,093,837.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,251,941.88	2,251,941.88		2,093,837.88		
2) Ending Balance, June 30 (E + F1e)			2,416,511.43	2,416,511.43		2,138,364.88		
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	2,416,511.43	2,416,511.43		2,138,364.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,366,775.92	2,366,775.92	985,006.85	3,154,722.00	787,946.08	33.3%
TOTAL, REVENUES			2,366,775.92	2,366,775.92	985,006.85	3,154,722.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	2,138,145.79	2,138,145.79	578,921.55	3,107,283.00	(969,137.21)	-45.3%
Noncapitalized Equipment		4400	58,932.38	58,932.38	942.50	2,000.00	56,932.38	96.6%
TOTAL, BOOKS AND SUPPLIES			2,197,078.17	2,197,078.17	579,864.05	3,109,283.00	(912,204.83)	-41.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	5,128.20	5,128.20	0.00	50.00	5,078.20	99.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	85.94	862.00	(862.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,128.20	5,128.20	85.94	912.00	4,216.20	82.2%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,202,206.37	2,202,206.37	579,949.99	3,110,195.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	2,138,364.88
Total, Restricted Balance		2,138,364.88



# CHARTER SCHOOLS SPECIAL REVENUE FUND



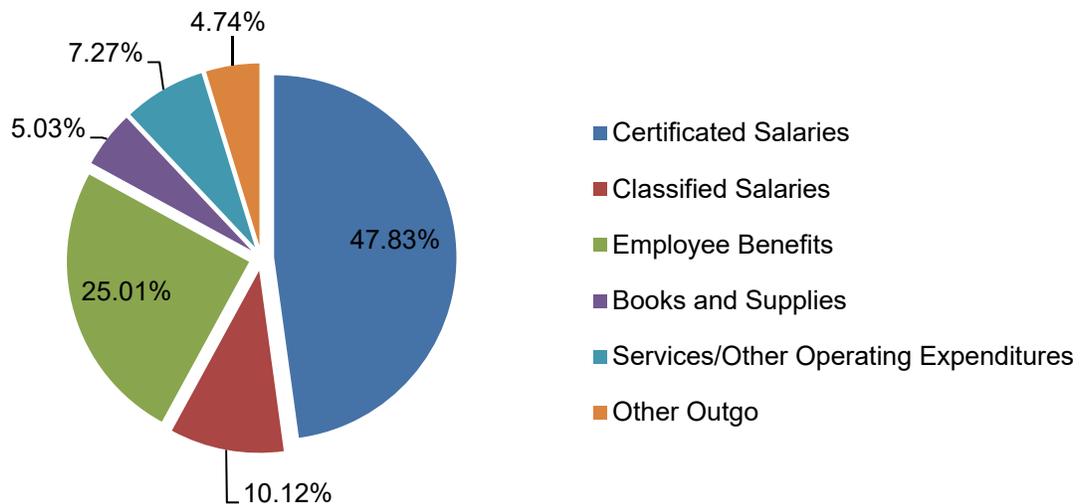
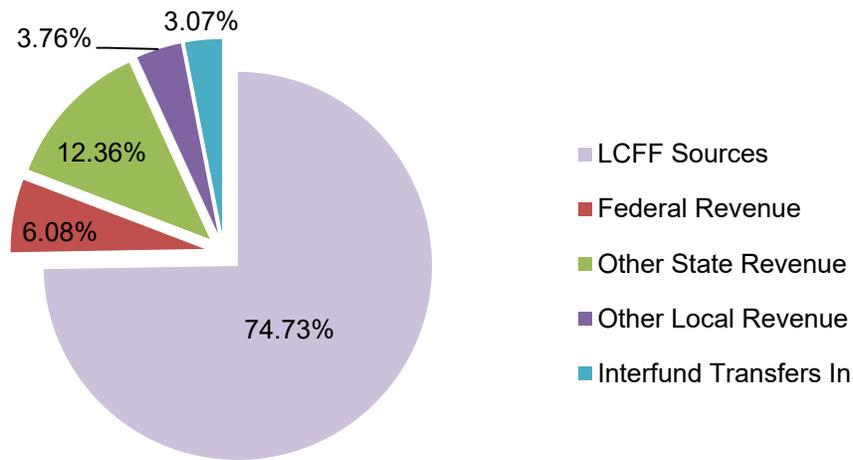
ARTWORK CREATED BY A SAUSD STUDENT FROM  
THORPE FUNDAMENTAL SCHOOL.

# Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for the Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for the activities of ALA.



The District projects ALA to have a positive fund balance of approximately \$2.21 million, which includes \$1.39 million in restricted fund balances.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,526,353.00	4,526,353.00	947,473.00	4,755,146.00	228,793.00	5.1%
2) Federal Revenue		8100-8299	355,261.97	355,261.97	81,088.13	386,893.62	31,631.65	8.9%
3) Other State Revenue		8300-8599	539,524.84	539,524.84	125,395.90	786,718.74	247,193.90	45.8%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	23,563.31	238,946.00	208,946.00	696.5%
5) TOTAL, REVENUES			5,451,139.81	5,451,139.81	1,177,520.34	6,167,704.36		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,936,475.63	2,936,475.63	876,246.19	3,583,330.70	(646,855.07)	-22.0%
2) Classified Salaries		2000-2999	671,721.00	671,721.00	111,431.17	758,021.46	(86,300.46)	-12.8%
3) Employee Benefits		3000-3999	1,619,281.71	1,619,281.71	400,869.68	1,873,734.30	(254,452.59)	-15.7%
4) Books and Supplies		4000-4999	702,552.90	702,552.90	28,125.32	376,696.16	325,856.74	46.4%
5) Services and Other Operating Expenditures		5000-5999	285,147.00	285,147.00	41,550.15	544,512.95	(259,365.95)	-91.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,742.21	43,742.21	0.00	355,471.51	(311,729.30)	-712.7%
9) TOTAL, EXPENDITURES			6,258,920.45	6,258,920.45	1,458,222.51	7,491,767.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(807,780.64)	(807,780.64)	(280,702.17)	(1,324,062.72)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	195,699.53	195,699.53	0.00	195,699.53	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			195,699.53	195,699.53	0.00	195,699.53		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(612,081.11)	(612,081.11)	(280,702.17)	(1,128,363.19)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,002,858.64	3,002,858.64		3,342,870.24	340,011.60	11.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,002,858.64	3,002,858.64		3,342,870.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,002,858.64	3,002,858.64		3,342,870.24		
2) Ending Balance, June 30 (E + F1e)			2,390,777.53	2,390,777.53		2,214,507.05		
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	1,031,703.96	1,031,703.96		1,391,806.89		
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	1,359,073.57	1,359,073.57		822,700.16		
Fiscal Stabilization	0000	9780		1,339,459.20				
Fair Value of Investments	0000	9780		19,614.37				
Fiscal Stabilization	0000	9780	1,339,459.20					
Fair Value of Investments	0000	9780	19,614.37					
Fiscal Stabilization	0000	9780				822,700.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,211,905.00	3,211,905.00	932,350.00	3,437,156.00	225,251.00	7.0%
Education Protection Account State Aid - Current Year		8012	60,490.00	60,490.00	15,123.00	64,032.00	3,542.00	5.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	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	1,253,958.00	1,253,958.00	0.00	1,253,958.00	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			4,526,353.00	4,526,353.00	947,473.00	4,755,146.00	228,793.00	5.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	64,078.87	64,078.87	15,969.48	71,441.34	7,362.47	11.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	291,183.10	291,183.10	65,118.65	315,452.28	24,269.18	8.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>355,261.97</b>	<b>355,261.97</b>	<b>81,088.13</b>	<b>386,893.62</b>	<b>31,631.65</b>	<b>8.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,913.00	10,913.00	0.00	10,913.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	65,886.00	65,886.00	(664.10)	65,221.90	(664.10)	-1.0%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	147,859.00	164,288.00	164,288.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	259,243.00	259,243.00	(21,799.00)	342,813.00	83,570.00	32.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>539,524.84</b>	<b>539,524.84</b>	<b>125,395.90</b>	<b>786,718.74</b>	<b>247,193.90</b>	<b>45.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	23,563.31	30,000.00	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	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)
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	208,946.00	208,946.00	New
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%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>23,563.31</b>	<b>238,946.00</b>	<b>208,946.00</b>	<b>696.5%</b>
<b>TOTAL, REVENUES</b>			<b>5,451,139.81</b>	<b>5,451,139.81</b>	<b>1,177,520.34</b>	<b>6,167,704.36</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,429,262.75	2,429,262.75	617,346.06	2,661,891.04	(232,628.29)	-9.6%
Certificated Pupil Support Salaries		1200	109,503.00	109,503.00	58,564.75	337,853.42	(228,350.42)	-208.5%
Certificated Supervisors' and Administrators' Salaries		1300	338,221.38	338,221.38	119,490.00	365,631.38	(27,410.00)	-8.1%
Other Certificated Salaries		1900	59,488.50	59,488.50	80,845.38	217,954.86	(158,466.36)	-266.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,936,475.63</b>	<b>2,936,475.63</b>	<b>876,246.19</b>	<b>3,583,330.70</b>	<b>(646,855.07)</b>	<b>-22.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	113,480.00	113,480.00	6,196.17	163,197.91	(49,717.91)	-43.8%
Classified Support Salaries		2200	142,510.00	142,510.00	36,915.20	159,036.80	(16,526.80)	-11.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	291,246.00	291,246.00	53,830.54	286,877.54	4,368.46	1.5%
Other Classified Salaries		2900	124,485.00	124,485.00	14,489.26	148,909.21	(24,424.21)	-19.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>671,721.00</b>	<b>671,721.00</b>	<b>111,431.17</b>	<b>758,021.46</b>	<b>(86,300.46)</b>	<b>-12.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	804,581.37	804,581.37	161,136.83	913,735.56	(109,154.19)	-13.6%
PERS		3201-3202	159,760.90	159,760.90	34,577.96	193,741.15	(33,980.25)	-21.3%
OASDI/Medicare/Alternative		3301-3302	98,097.87	98,097.87	22,513.07	116,675.88	(18,578.01)	-18.9%
Health and Welfare Benefits		3401-3402	431,395.10	431,395.10	148,120.85	496,012.62	(64,617.52)	-15.0%
Unemployment Insurance		3501-3502	2,238.71	2,238.71	472.19	2,247.57	(8.86)	-0.4%
Workers' Compensation		3601-3602	48,678.46	48,678.46	13,780.15	63,531.26	(14,852.80)	-30.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	74,529.30	74,529.30	20,268.63	87,790.26	(13,260.96)	-17.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,619,281.71</b>	<b>1,619,281.71</b>	<b>400,869.68</b>	<b>1,873,734.30</b>	<b>(254,452.59)</b>	<b>-15.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	654,552.90	654,552.90	28,125.32	328,696.16	325,856.74	49.8%
Noncapitalized Equipment		4400	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			702,552.90	702,552.90	28,125.32	376,696.16	325,856.74	46.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	16,000.00	16,000.00	8,791.70	236,504.22	(220,504.22)	-1,378.2%
Travel and Conferences		5200	40,950.00	40,950.00	399.00	24,000.00	16,950.00	41.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	92,397.00	92,397.00	0.00	92,397.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	1,658.55	5,500.00	9,500.00	63.3%
Professional/Consulting Services and Operating Expenditures		5800	110,800.00	110,800.00	30,700.90	176,111.73	(65,311.73)	-58.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			285,147.00	285,147.00	41,550.15	544,512.95	(259,365.95)	-91.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Transfers Out								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	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)
Transfers of Indirect Costs - Interfund		7350	43,742.21	43,742.21	0.00	355,471.51	(311,729.30)	-712.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,742.21	43,742.21	0.00	355,471.51	(311,729.30)	-712.7%
TOTAL, EXPENDITURES			6,258,920.45	6,258,920.45	1,458,222.51	7,491,767.08		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	195,699.53	195,699.53	0.00	195,699.53	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			195,699.53	195,699.53	0.00	195,699.53	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			195,699.53	195,699.53	0.00	195,699.53		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	105,618.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	85,986.00
6300	Lottery : Instructional Materials	178,533.87
6500	Special Education	11,784.35
6546	Mental Health-Related Services	24,473.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	124,561.29
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	54,723.00
7311	Classified School Employee Professional Development Block Grant	1,097.00
7412	A-G Access/Success Grant	7,546.49
7413	A-G Learning Loss Mitigation Grant	33,391.88
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	26,320.00
7435	Learning Recovery Emergency Block Grant	283,443.88
7810	Other Restricted State	3.98
9010	Other Restricted Local	4,324.15
Total, Restricted Balance		1,391,806.89



# CHILD DEVELOPMENT FUND

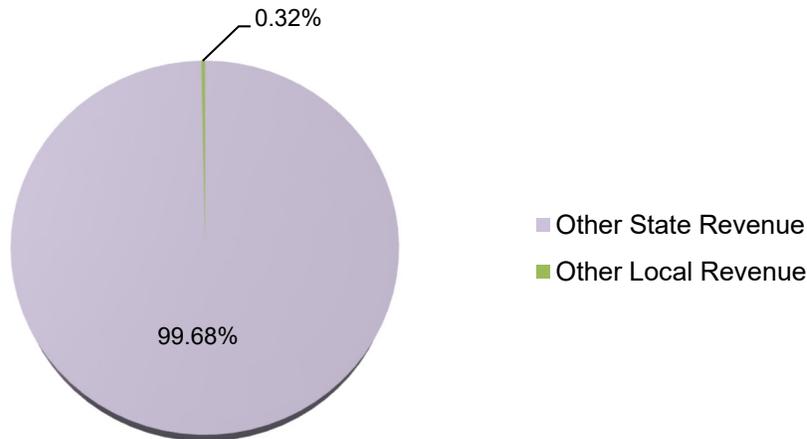


ARTWORK CREATED BY A SAUSD STUDENT  
FROM REMINGTON ELEMENTARY SCHOOL.

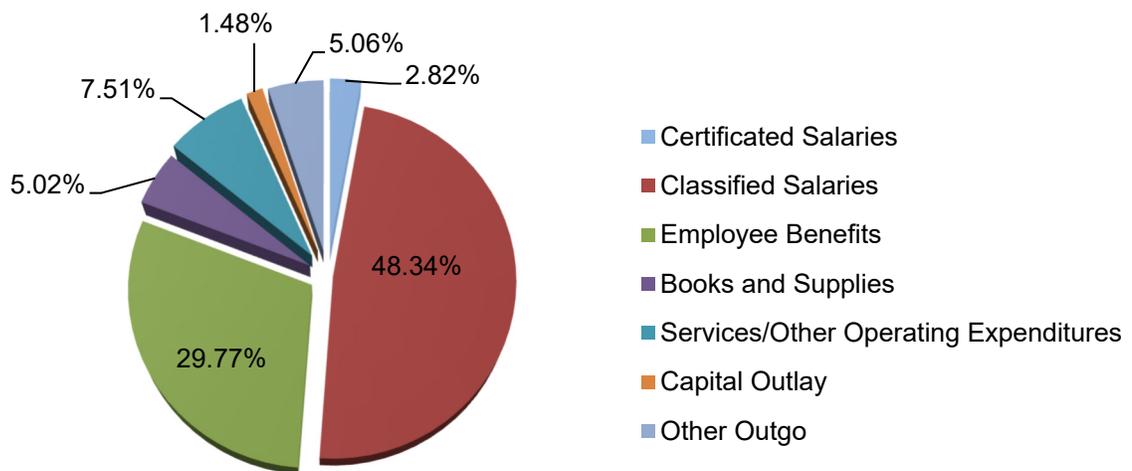
# Child Development Fund (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$22.02 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (80.92%). Total projected expenditures are \$20.19 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2024 (or later).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,651,030.00	18,651,030.00	8,919,198.33	21,948,502.23	3,297,472.23	17.7%
4) Other Local Revenue		8600-8799	55,000.00	55,000.00	40,473.25	70,000.00	15,000.00	27.3%
5) TOTAL, REVENUES			18,706,030.00	18,706,030.00	8,959,671.58	22,018,502.23		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	626,843.00	626,843.00	176,663.07	569,300.34	57,542.66	9.2%
2) Classified Salaries		2000-2999	9,587,094.00	9,587,094.00	2,552,940.55	9,756,209.79	(169,115.79)	-1.8%
3) Employee Benefits		3000-3999	6,074,407.64	6,074,407.64	1,470,223.82	6,010,312.81	64,094.83	1.1%
4) Books and Supplies		4000-4999	127,878.61	127,878.61	61,767.77	1,013,099.31	(885,220.70)	-692.2%
5) Services and Other Operating Expenditures		5000-5999	911,000.41	911,000.41	180,411.01	1,516,856.32	(605,855.91)	-66.5%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	159,960.36	299,153.00	(99,153.00)	-49.6%
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	1,163,806.34	1,163,806.34	0.00	1,022,464.33	141,342.01	12.1%
9) TOTAL, EXPENDITURES			18,691,030.00	18,691,030.00	4,601,966.58	20,187,395.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,000.00	15,000.00	4,357,705.00	1,831,106.33		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	15,000.00	4,357,705.00	1,831,106.33		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,291,611.80	1,291,611.80		1,270,283.42	(21,328.38)	-1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,611.80	1,291,611.80		1,270,283.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,291,611.80	1,291,611.80		1,270,283.42		
2) Ending Balance, June 30 (E + F1e)			1,306,611.80	1,306,611.80		3,101,389.75		
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	1,306,611.80	1,306,611.80		3,101,389.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	17,399,233.93	17,399,233.93	8,103,002.00	18,940,275.47	1,541,041.54	8.9%
All Other State Revenue	All Other	8590	1,251,796.07	1,251,796.07	816,196.33	3,008,226.76	1,756,430.69	140.3%
TOTAL, OTHER STATE REVENUE			18,651,030.00	18,651,030.00	8,919,198.33	21,948,502.23	3,297,472.23	17.7%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	40,000.00	40,000.00	39,577.94	45,000.00	5,000.00	12.5%
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								
Child Development Parent Fees		8673	15,000.00	15,000.00	870.00	25,000.00	10,000.00	66.7%
Interagency Services		8677	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								
All Other Local Revenue		8699	0.00	0.00	25.31	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			55,000.00	55,000.00	40,473.25	70,000.00	15,000.00	27.3%
<b>TOTAL, REVENUES</b>			18,706,030.00	18,706,030.00	8,959,671.58	22,018,502.23		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	56,000.00	(56,000.00)	New
Certificated Pupil Support Salaries		1200	209,901.00	209,901.00	36,660.87	93,293.69	116,607.31	55.6%
Certificated Supervisors' and Administrators' Salaries		1300	271,273.00	271,273.00	91,807.20	275,421.40	(4,148.40)	-1.5%
Other Certificated Salaries		1900	145,669.00	145,669.00	48,195.00	144,585.25	1,083.75	0.7%
TOTAL, CERTIFICATED SALARIES			626,843.00	626,843.00	176,663.07	569,300.34	57,542.66	9.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,276,663.00	8,276,663.00	2,298,569.36	8,629,655.44	(352,992.44)	-4.3%
Classified Support Salaries		2200	125,907.00	125,907.00	0.00	125,907.00	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)
Classified Supervisors' and Administrators' Salaries		2300	446,397.00	446,397.00	81,405.35	287,309.35	159,087.65	35.6%
Clerical, Technical and Office Salaries		2400	166,063.00	166,063.00	42,012.00	189,968.00	(23,905.00)	-14.4%
Other Classified Salaries		2900	572,064.00	572,064.00	130,953.84	523,370.00	48,694.00	8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,587,094.00</b>	<b>9,587,094.00</b>	<b>2,552,940.55</b>	<b>9,756,209.79</b>	<b>(169,115.79)</b>	<b>-1.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,654,979.74	1,654,979.74	355,597.69	1,739,372.90	(84,393.16)	-5.1%
PERS		3201-3202	1,139,144.25	1,139,144.25	228,047.11	1,039,575.86	99,568.39	8.7%
OASDI/Medicare/Alternative		3301-3302	415,920.78	415,920.78	92,373.76	389,341.40	26,579.38	6.4%
Health and Welfare Benefits		3401-3402	2,496,720.05	2,496,720.05	695,716.23	2,472,607.88	24,112.17	1.0%
Unemployment Insurance		3501-3502	6,126.23	6,126.23	781.98	4,757.82	1,368.41	22.3%
Workers' Compensation		3601-3602	137,888.15	137,888.15	39,203.38	154,579.42	(16,691.27)	-12.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	223,628.44	223,628.44	58,503.67	210,077.53	13,550.91	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,074,407.64</b>	<b>6,074,407.64</b>	<b>1,470,223.82</b>	<b>6,010,312.81</b>	<b>64,094.83</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	122,878.61	122,878.61	59,095.91	994,408.31	(871,529.70)	-709.3%
Noncapitalized Equipment		4400	5,000.00	5,000.00	2,671.86	18,691.00	(13,691.00)	-273.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>127,878.61</b>	<b>127,878.61</b>	<b>61,767.77</b>	<b>1,013,099.31</b>	<b>(885,220.70)</b>	<b>-692.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	660,600.41	660,600.41	77,422.90	1,132,952.41	(472,352.00)	-71.5%
Travel and Conferences		5200	26,000.00	26,000.00	181.44	26,700.00	(700.00)	-2.7%
Dues and Memberships		5300	1,050.00	1,050.00	1,250.00	2,300.00	(1,250.00)	-119.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	2,998.91	8,630.00	(8,630.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,100.00	2,100.00	41.91	2,100.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	220,000.00	220,000.00	98,515.85	342,923.91	(122,923.91)	-55.9%
Communications		5900	1,250.00	1,250.00	0.00	1,250.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>911,000.41</b>	<b>911,000.41</b>	<b>180,411.01</b>	<b>1,516,856.32</b>	<b>(605,855.91)</b>	<b>-66.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	159,960.36	299,153.00	(99,153.00)	-49.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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%

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, CAPITAL OUTLAY			200,000.00	200,000.00	159,960.36	299,153.00	(99,153.00)	-49.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,163,806.34	1,163,806.34	0.00	1,022,464.33	141,342.01	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,163,806.34	1,163,806.34	0.00	1,022,464.33	141,342.01	12.1%
TOTAL, EXPENDITURES			18,691,030.00	18,691,030.00	4,601,966.58	20,187,395.90		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

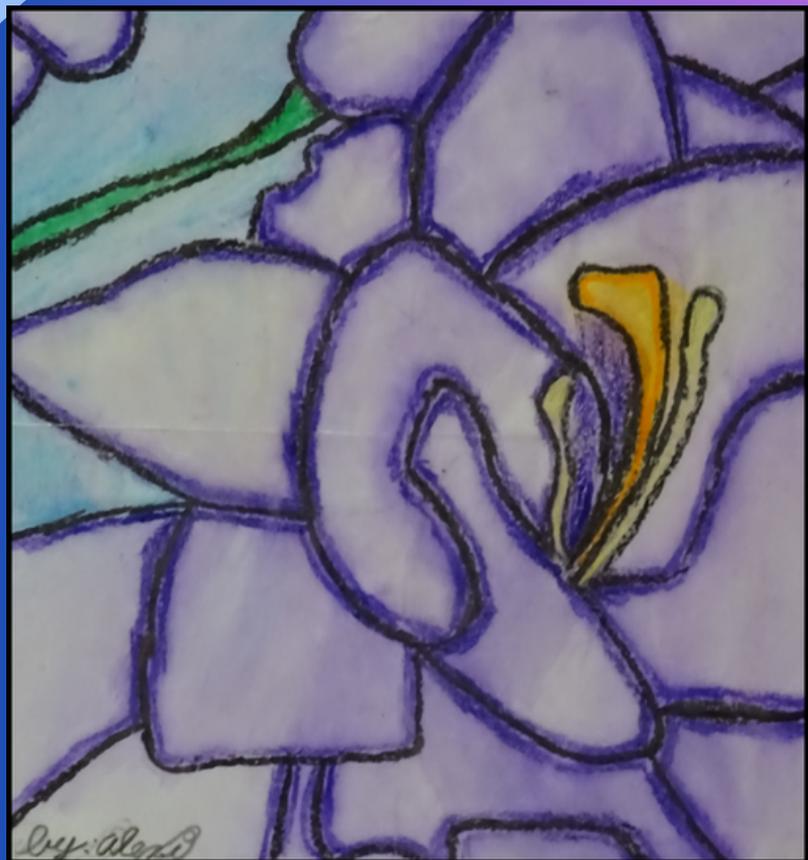
Resource	Description	2023-24 Projected Totals
5059	Child Dev elopment: ARP California State Preschool Program One- time Stipend	302,400.00
6105	Child Dev elopment: California State Preschool Program	978,215.35
6127	Child Dev elopment: California State Preschool Program QRIS Block Grant RFA	691,602.33
6130	Child Dev elopment: Center-Based Reserve Account	1,010,172.07
7810	Other Restricted State	119,000.00
Total, Restricted Balance		3,101,389.75



# CAFETERIA

## SPECIAL

### REVENUE FUND

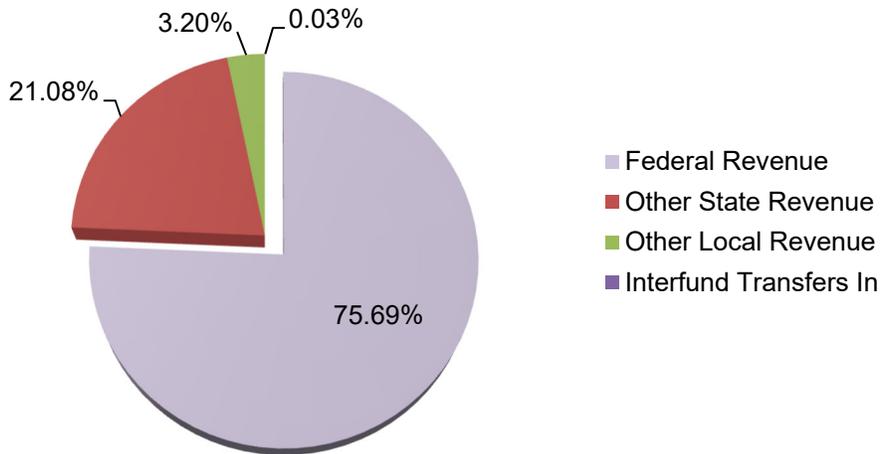


ARTWORK CREATED BY A SAUSD STUDENT FROM  
ROMERO-CRUZ ELEMENTARY SCHOOL.

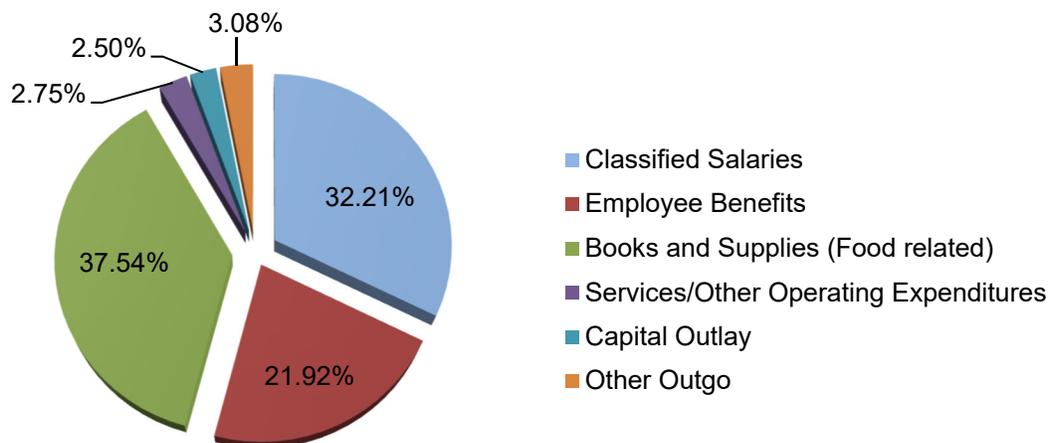
# Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from the Federal reimbursement process (75.69%). Total projected total revenue is \$39.46 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (54.13%). Total projected expenditures are \$44.78 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$5.32 million more than its anticipated revenue by June 30, 2024 (or later) in conformance with the Budget Agreement with the California Department of Education.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,210,405.00	28,210,405.00	6,721,364.73	29,874,491.91	1,664,086.91	5.9%
3) Other State Revenue		8300-8599	7,009,500.00	7,009,500.00	2,848,554.49	8,321,631.49	1,312,131.49	18.7%
4) Other Local Revenue		8600-8799	1,262,761.94	1,262,761.94	279,634.42	1,262,761.94	0.00	0.0%
5) TOTAL, REVENUES			36,482,666.94	36,482,666.94	9,849,553.64	39,458,885.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,360,477.00	14,360,477.00	2,900,720.51	14,423,028.12	(62,551.12)	-0.4%
3) Employee Benefits		3000-3999	9,685,737.79	9,685,737.79	2,145,449.26	9,816,794.40	(131,056.61)	-1.4%
4) Books and Supplies		4000-4999	16,003,187.00	16,003,187.00	3,707,802.14	16,809,261.82	(806,074.82)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	1,040,753.00	1,040,753.00	205,318.05	1,229,785.00	(189,032.00)	-18.2%
6) Capital Outlay		6000-6999	175,000.00	175,000.00	70,432.17	1,119,144.07	(944,144.07)	-539.5%
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	1,287,014.83	1,287,014.83	0.00	1,382,570.63	(95,555.80)	-7.4%
9) TOTAL, EXPENDITURES			42,552,169.62	42,552,169.62	9,029,722.13	44,780,584.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,069,502.68)	(6,069,502.68)	819,831.51	(5,321,698.70)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.00	10,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,059,502.68)	(6,059,502.68)	819,831.51	(5,311,698.70)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,174,728.80	7,174,728.80		10,318,422.93	3,143,694.13	43.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,174,728.80	7,174,728.80		10,318,422.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,174,728.80	7,174,728.80		10,318,422.93		
2) Ending Balance, June 30 (E + F1e)			1,115,226.12	1,115,226.12		5,006,724.23		
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	997,163.98	997,163.98		4,888,662.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	118,062.14	118,062.14		118,062.14		
Fair Value of Investments	0000	9780		118,062.14				
Fair Value of Investments	0000	9780	118,062.14					
Fair Value of Investments	0000	9780				118,062.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	27,678,774.00	27,678,774.00	6,581,452.99	29,242,860.91	1,564,086.91	5.7%
Donated Food Commodities		8221	531,631.00	531,631.00	49,911.74	531,631.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	100,000.00	100,000.00	New
TOTAL, FEDERAL REVENUE			28,210,405.00	28,210,405.00	6,721,364.73	29,874,491.91	1,664,086.91	5.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	7,002,728.00	7,002,728.00	2,812,989.24	8,314,859.49	1,312,131.49	18.7%
All Other State Revenue		8590	6,772.00	6,772.00	35,565.25	6,772.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,009,500.00	7,009,500.00	2,848,554.49	8,321,631.49	1,312,131.49	18.7%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food Service Sales		8634	535,427.00	535,427.00	164,168.37	535,427.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	79,050.00	79,050.00	37,848.74	79,050.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,062.14	118,062.14	0.00	118,062.14	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	527,222.80	527,222.80	77,617.31	527,222.80	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,262,761.94	1,262,761.94	279,634.42	1,262,761.94	0.00	0.0%
TOTAL, REVENUES			36,482,666.94	36,482,666.94	9,849,553.64	39,458,885.34		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	11,670,357.00	11,670,357.00	2,277,171.45	11,689,125.11	(18,768.11)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,485,848.00	2,485,848.00	569,829.37	2,522,432.46	(36,584.46)	-1.5%
Clerical, Technical and Office Salaries		2400	204,272.00	204,272.00	53,719.69	211,470.55	(7,198.55)	-3.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,360,477.00	14,360,477.00	2,900,720.51	14,423,028.12	(62,551.12)	-0.4%
<b>EMPLOYEE BENEFITS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	21,569.34	21,569.34	0.00	6,772.00	14,797.34	68.6%
PERS		3201-3202	3,727,466.73	3,727,466.73	728,816.84	3,416,325.92	311,140.81	8.3%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,047,445.88	1,047,445.88	208,336.28	1,121,496.44	(74,050.56)	-7.1%
Unemployment Insurance		3401-3402	4,389,228.52	4,389,228.52	1,108,702.45	4,756,964.75	(367,736.23)	-8.4%
Workers' Compensation		3501-3502	7,459.85	7,459.85	306.49	7,330.19	129.66	1.7%
OPEB, Allocated		3601-3602	194,202.58	194,202.58	42,489.82	219,518.31	(25,315.73)	-13.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	298,364.89	298,364.89	56,797.38	288,386.79	9,978.10	3.3%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,685,737.79	9,685,737.79	2,145,449.26	9,816,794.40	(131,056.61)	-1.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	368,000.00	368,000.00	308,313.29	2,315,648.84	(1,947,648.84)	-529.3%
Noncapitalized Equipment		4400	68,900.00	68,900.00	2,091.11	183,834.00	(114,934.00)	-166.8%
Food		4700	15,566,287.00	15,566,287.00	3,397,397.74	14,309,778.98	1,256,508.02	8.1%
TOTAL, BOOKS AND SUPPLIES			16,003,187.00	16,003,187.00	3,707,802.14	16,809,261.82	(806,074.82)	-5.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	82,000.00	82,000.00	0.00	92,778.00	(10,778.00)	-13.1%
Travel and Conferences		5200	2,300.00	2,300.00	0.00	2,800.00	(500.00)	-21.7%
Dues and Memberships		5300	337.00	337.00	0.00	337.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,456.00	106,456.00	81,090.78	260,810.00	(154,354.00)	-145.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	795,000.00	795,000.00	113,276.32	795,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(101,240.00)	(101,240.00)	1,011.03	(77,840.00)	(23,400.00)	23.1%
Professional/Consulting Services and Operating Expenditures		5800	153,800.00	153,800.00	9,939.92	153,800.00	0.00	0.0%
Communications		5900	2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,040,753.00	1,040,753.00	205,318.05	1,229,785.00	(189,032.00)	-18.2%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	48,477.50	(48,477.50)	New
Equipment		6400	175,000.00	175,000.00	70,432.17	1,070,666.57	(895,666.57)	-511.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,000.00	175,000.00	70,432.17	1,119,144.07	(944,144.07)	-539.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	1,287,014.83	1,287,014.83	0.00	1,382,570.63	(95,555.80)	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,287,014.83	1,287,014.83	0.00	1,382,570.63	(95,555.80)	-7.4%
TOTAL, EXPENDITURES			42,552,169.62	42,552,169.62	9,029,722.13	44,780,584.04		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,000.00	10,000.00	0.00	10,000.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,618,885.38
5314	Child Nutrition: NSLP Equipment Assistance Grants	100,000.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	342,949.84
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,604,485.38
7033	Child Nutrition: School Food Best Practices Apportionment	222,341.49
Total, Restricted Balance		4,888,662.09



# DEFERRED MAINTENANCE FUND

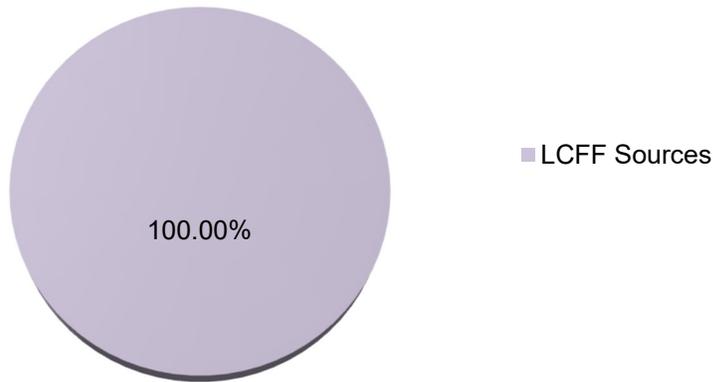


ARTWORK CREATED BY A SAUSD STUDENT FROM  
SEGERSTROM HIGH SCHOOL.

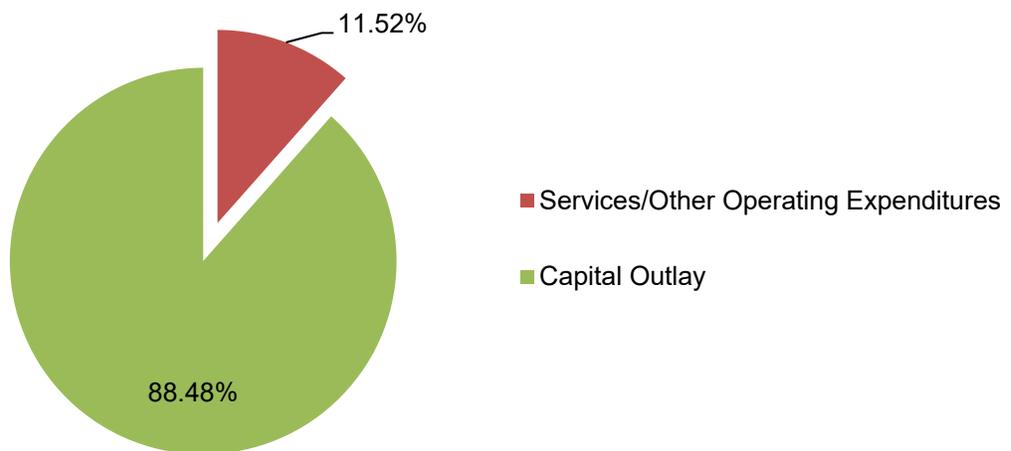
# Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures and Capital Outlay represent the only expense categories budgeted at this time. Total projected expenditures are \$13.26 million.



The projected fund balance of \$4.21 million is reserved for ongoing and major maintenance of school buildings.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	64,982.80	160,000.00	160,000.00	New
5) TOTAL, REVENUES			10,000,000.00	10,000,000.00	64,982.80	10,160,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	41.51	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,001,500.00	1,001,500.00	211,109.19	1,528,025.97	(526,525.97)	-52.6%
6) Capital Outlay		6000-6999	10,000,000.00	10,000,000.00	1,022,188.13	11,735,248.34	(1,735,248.34)	-17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,001,500.00	11,001,500.00	1,233,338.83	13,263,274.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,001,500.00)	(1,001,500.00)	(1,168,356.03)	(3,103,274.31)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,001,500.00)	(1,001,500.00)	(1,168,356.03)	(3,103,274.31)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,046,451.46	7,046,451.46		7,313,962.71	267,511.25	3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,046,451.46	7,046,451.46		7,313,962.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,046,451.46	7,046,451.46		7,313,962.71		
2) Ending Balance, June 30 (E + F1e)			6,044,951.46	6,044,951.46		4,210,688.40		
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		

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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,044,951.46	6,044,951.46		4,210,688.40		
14000 Maintenance Projects	0000	9780		5,860,808.60				
14000 Fair Value of Investments	0000	9780		21,597.83				
14001 Artificial Turf Maintenance	0000	9780		96,595.03				
14002 Facilities Infrastructure Project	0000	9780		65,950.00				
140000 Maintenance Projects	0000	9780	5,860,808.60					
140000 Fair Value of Investments	0000	9780	21,597.83					
140001 Artificial Turf Maintenance	0000	9780	96,595.03					
140002 Facilities Infrastructure Project	0000	9780	65,950.00					
140000 Maintenance Projects	0000	9780				3,721,441.87		
140001 Artificial Turf Maintenance	0000	9780				47,379.66		
140002 Facilities Infrastructure Project	0000	9780				441,866.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000,000.00	10,000,000.00	0.00	10,000,000.00	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			10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction								
Sales		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	64,982.80	160,000.00	160,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	64,982.80	160,000.00	160,000.00	New
TOTAL, REVENUES			10,000,000.00	10,000,000.00	64,982.80	10,160,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

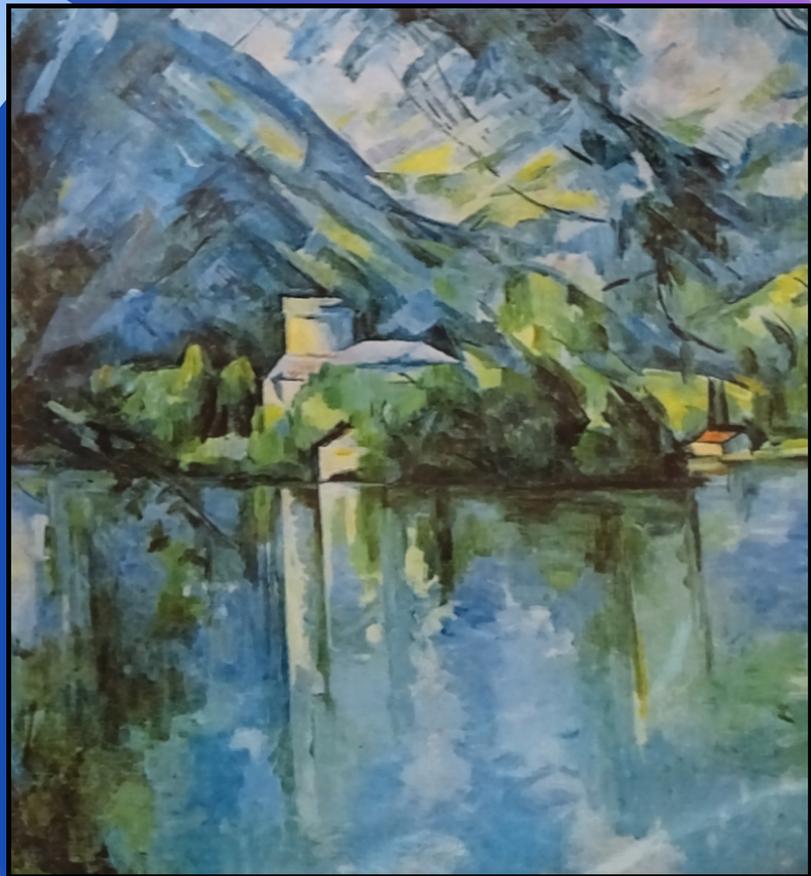
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	41.51	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	41.51	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000,000.00	1,000,000.00	210,570.25	1,503,525.97	(503,525.97)	-50.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	538.94	24,500.00	(23,000.00)	-1,533.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,001,500.00	1,001,500.00	211,109.19	1,528,025.97	(526,525.97)	-52.6%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	197,030.95	318,944.39	(318,944.39)	New
Buildings and Improvements of Buildings		6200	10,000,000.00	10,000,000.00	825,157.18	11,416,303.95	(1,416,303.95)	-14.2%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			10,000,000.00	10,000,000.00	1,022,188.13	11,735,248.34	(1,735,248.34)	-17.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,001,500.00	11,001,500.00	1,233,338.83	13,263,274.31		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



# **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**

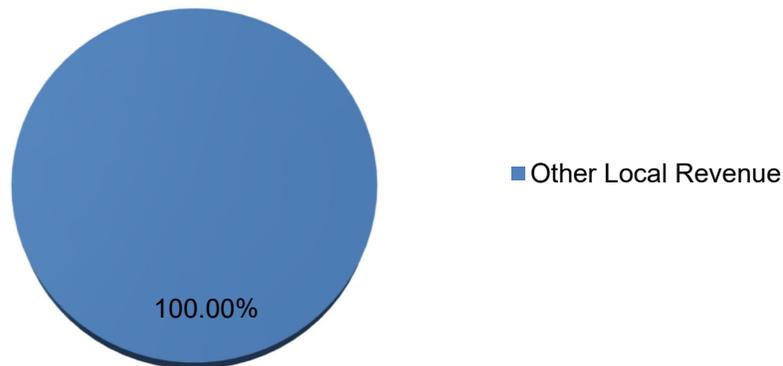


ARTWORK CREATED BY A SAUSD STUDENT FROM  
REMLINGTON ELEMENTARY SCHOOL.

# Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.28 million is reserved for the District's operating systems. Effective with the adoption of the 2022-23 budget Fund 17 is part of the 10% reserve cap.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	12,497.06	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	12,497.06	26,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,000.00	26,000.00	12,497.06	26,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,000.00	26,000.00	12,497.06	26,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,259,688.75	1,259,688.75		1,252,312.33	(7,376.42)	-0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,688.75	1,259,688.75		1,252,312.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,688.75	1,259,688.75		1,252,312.33		
2) Ending Balance, June 30 (E + F1e)			1,285,688.75	1,285,688.75		1,278,312.33		
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	0.00	0.00		0.00		
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	1,285,688.75	1,285,688.75		1,278,312.33		
Fiscal Stabilization	0000	9780		1,266,025.44				
Fair Value of Investments	0000	9780		19,663.31				
Fiscal Stabilization	0000	9780	1,266,025.44					
Fair Value of Investments	0000	9780	19,663.31					
Fiscal Stabilization	0000	9780				1,278,312.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	12,497.06	26,000.00	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%
TOTAL, OTHER LOCAL REVENUE			26,000.00	26,000.00	12,497.06	26,000.00	0.00	0.0%
TOTAL, REVENUES			26,000.00	26,000.00	12,497.06	26,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



# **SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS**



ARTWORK CREATED BY A SAUSD STUDENT FROM  
REMINGTON ELEMENTARY SCHOOL.

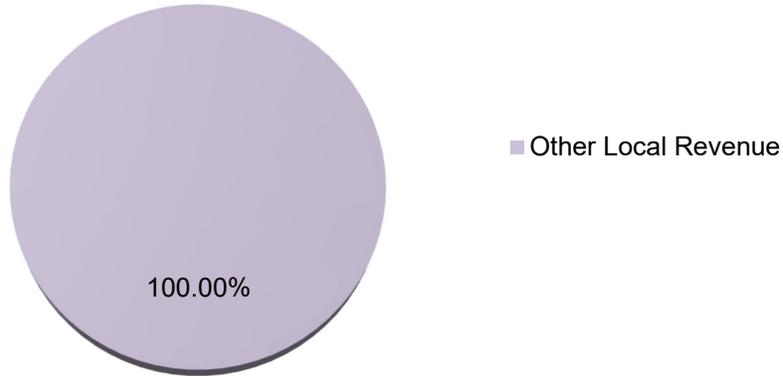
# Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$344 thousand in the fiscal year 2023-24.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,400.00	7,400.00	3,355.13	7,400.00	0.00	0.0%
5) TOTAL, REVENUES			7,400.00	7,400.00	3,355.13	7,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,400.00	7,400.00	3,355.13	7,400.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,400.00	7,400.00	3,355.13	7,400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	338,510.33	338,510.33		336,108.70	(2,401.63)	-0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,510.33	338,510.33		336,108.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,510.33	338,510.33		336,108.70		
2) Ending Balance, June 30 (E + F1e)			345,910.33	345,910.33		343,508.70		
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	0.00	0.00		0.00		
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	345,910.33	345,910.33		343,508.70		
Fiscal Stabilization	0000	9780		340,632.88				
Fair Value of Investments	0000	9780		5,277.45				
Fiscal Stabilization	0000	9780	340,632.88					
Fair Value of Investments	0000	9780	5,277.45					
Fiscal Stabilization	0000	9780				343,508.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	7,400.00	7,400.00	3,355.13	7,400.00	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%
TOTAL, OTHER LOCAL REVENUE			7,400.00	7,400.00	3,355.13	7,400.00	0.00	0.0%
TOTAL, REVENUES			7,400.00	7,400.00	3,355.13	7,400.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



# BUILDING FUND



ARTWORK CREATED BY A SAUSD STUDENT FROM  
THORPE FUNDAMENTAL SCHOOL.

# Building Fund (21)

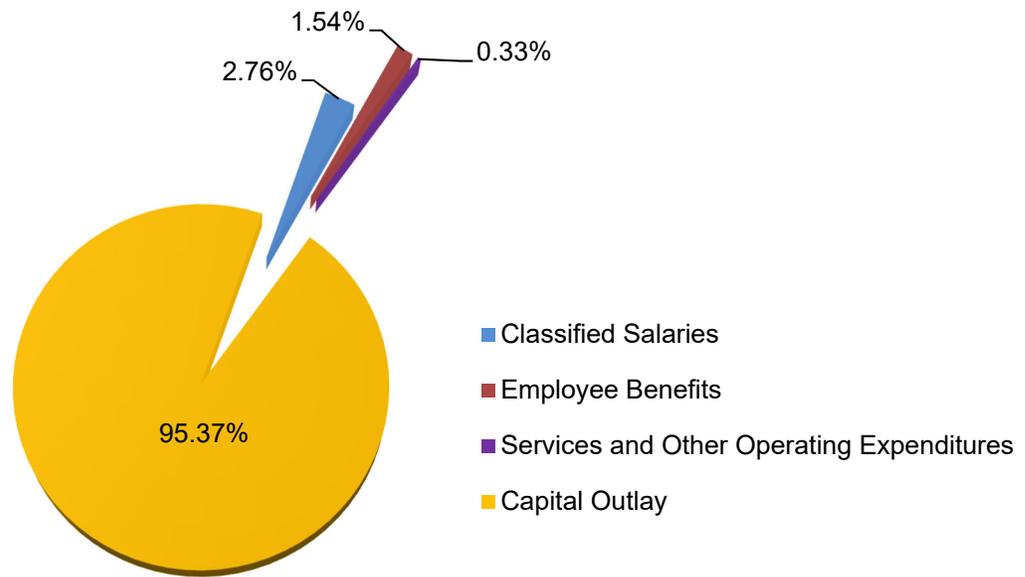


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019. Series B in the amount of \$78.6 million was received in January 2021. Series C in the amount of \$91.14 million was received in December 2022.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2023-24:

Type of Project	Location	Budget Amount
<b>Modernization</b>	Various Locations	\$5.11 million
<b>Renovation</b>	Various Locations	\$20.57 million
<b>P2P</b>	Jefferson Elementary	\$1.87 million
<b>Sports Complex</b>	Saddleback HS	\$5.17 million
<b>Career Technical Education</b>	Valley HS & Saddleback HS	\$1.27 million
<b>General Operations</b>	Various Locations	\$2.48 million



The projected fund balance of \$36.03 million is reserved for the remaining Measure I projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	743,471.20	2,130,449.00	2,080,449.00	4,160.9%
5) TOTAL, REVENUES			50,000.00	50,000.00	743,471.20	2,130,449.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,142,386.00	1,142,386.00	266,932.53	1,057,651.53	84,734.47	7.4%
3) Employee Benefits		3000-3999	550,632.94	550,632.94	143,887.31	588,510.11	(37,877.17)	-6.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,075.00	61,075.00	66,296.95	126,514.21	(65,439.21)	-107.1%
6) Capital Outlay		6000-6999	26,562,753.69	26,562,753.69	7,556,063.59	36,473,047.67	(9,910,293.98)	-37.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,316,847.63	28,316,847.63	8,033,180.38	38,245,723.52		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,266,847.63)	(28,266,847.63)	(7,289,709.18)	(36,115,274.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,266,847.63)	(28,266,847.63)	(7,289,709.18)	(36,115,274.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,100,409.49	42,100,409.49		72,143,708.24	30,043,298.75	71.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,100,409.49	42,100,409.49		72,143,708.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,100,409.49	42,100,409.49		72,143,708.24		
2) Ending Balance, June 30 (E + F1e)			13,833,561.86	13,833,561.86		36,028,433.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,833,561.86	13,833,561.86		36,028,433.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	771,553.90	2,130,449.00	2,080,449.00	4,160.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(28,082.70)	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			50,000.00	50,000.00	743,471.20	2,130,449.00	2,080,449.00	4,160.9%
TOTAL, REVENUES			50,000.00	50,000.00	743,471.20	2,130,449.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	875,247.00	875,247.00	203,378.98	790,182.98	85,064.02	9.7%
Clerical, Technical and Office Salaries		2400	267,139.00	267,139.00	63,553.55	267,468.55	(329.55)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,142,386.00	1,142,386.00	266,932.53	1,057,651.53	84,734.47	7.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	288,711.76	288,711.76	71,132.17	282,096.00	6,615.76	2.3%
OASDI/Medicare/Alternative		3301-3302	87,392.54	87,392.54	20,180.30	80,670.31	6,722.23	7.7%
Health and Welfare Benefits		3401-3402	133,198.12	133,198.12	43,097.16	186,225.85	(53,027.73)	-39.8%
Unemployment Insurance		3501-3502	661.58	661.58	124.08	519.44	142.14	21.5%
Workers' Compensation		3601-3602	15,422.21	15,422.21	3,627.06	15,797.08	(374.87)	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	25,246.73	25,246.73	5,726.54	23,201.43	2,045.30	8.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			550,632.94	550,632.94	143,887.31	588,510.11	(37,877.17)	-6.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,075.00	61,075.00	66,296.95	126,514.21	(65,439.21)	-107.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,075.00	61,075.00	66,296.95	126,514.21	(65,439.21)	-107.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	12,225.00	12,225.00	(12,225.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,562,753.69	26,562,753.69	7,543,838.59	36,460,822.67	(9,898,068.98)	-37.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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%

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, CAPITAL OUTLAY			26,562,753.69	26,562,753.69	7,556,063.59	36,473,047.67	(9,910,293.98)	-37.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,316,847.63	28,316,847.63	8,033,180.38	38,245,723.52		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	36,028,433.72
Total, Restricted Balance		36,028,433.72

# CAPITAL FACILITIES FUND



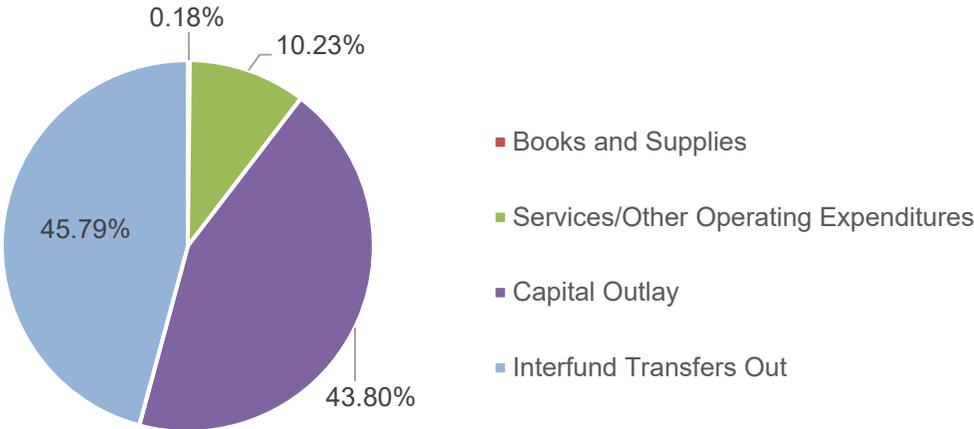
ARTWORK CREATED BY A SAUSD STUDENT FROM  
THORPE FUNDAMENTAL SCHOOL.

# Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected total revenue is \$8.01 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures of \$2.11 million are for CTE E-Sports, Santa Ana, Villa projects and other operating costs.



There is a projected fund balance of \$54.10 million that is reserved for legally restricted facility projects (\$24.23 million), capital facilities projects (\$28.01 million), and City of Santa Ana Redevelopment (\$1.86 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000,711.00	8,000,711.00	1,918,782.37	8,008,961.00	8,250.00	0.1%
5) TOTAL, REVENUES			8,000,711.00	8,000,711.00	1,918,782.37	8,008,961.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	6,930.00	(6,930.00)	New
5) Services and Other Operating Expenditures		5000-5999	213,230.00	213,230.00	20,837.71	397,280.00	(184,050.00)	-86.3%
6) Capital Outlay		6000-6999	480,000.00	480,000.00	190,949.53	1,701,627.90	(1,221,627.90)	-254.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			693,230.00	693,230.00	211,787.24	2,105,837.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,307,481.00	7,307,481.00	1,706,995.13	5,903,123.10		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,779,426.29	1,779,426.29	1,779,426.29	1,779,426.29	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,779,426.29)	(1,779,426.29)	(1,779,426.29)	(1,779,426.29)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,528,054.71	5,528,054.71	(72,431.16)	4,123,696.81		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,534,561.90	46,534,561.90		49,975,635.02	3,441,073.12	7.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,534,561.90	46,534,561.90		49,975,635.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,534,561.90	46,534,561.90		49,975,635.02		
2) Ending Balance, June 30 (E + F1e)			52,062,616.61	52,062,616.61		54,099,331.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	24,657,414.73	24,657,414.73		24,227,379.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	27,405,201.88	27,405,201.88		29,871,952.32		
250000 Capital Facilities Projects	0000	9780		24,982,236.79				
250000 Fair Value of Investments	0000	9780		621,239.16				
259157 City of Santa Ana Redevelopment	0000	9780		1,801,725.93				
250000 Capital Facilities Projects	0000	9780	24,982,236.79					
250000 Fair Value of Investments	0000	9780	621,239.16					
259157 City of Santa Ana Redevelopment	0000	9780	1,801,725.93					
250000 Capital Facilities Projects	0000	9780				28,005,055.93		
259157 City of Santa Ana Redevelopment	0000	9780				1,866,896.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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 LCFE Deduction		8625	4,900,711.00	4,900,711.00	0.00	4,900,711.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	499,815.82	600,000.00	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								
Mitigation/Developer Fees		8681	2,500,000.00	2,500,000.00	1,410,716.55	2,500,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	8,250.00	8,250.00	8,250.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000,711.00	8,000,711.00	1,918,782.37	8,008,961.00	8,250.00	0.1%
TOTAL, REVENUES			8,000,711.00	8,000,711.00	1,918,782.37	8,008,961.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	6,930.00	(6,930.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	6,930.00	(6,930.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	213,230.00	213,230.00	20,837.71	397,280.00	(184,050.00)	-86.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,230.00	213,230.00	20,837.71	397,280.00	(184,050.00)	-86.3%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	257,120.00	(257,120.00)	New
Buildings and Improvements of Buildings		6200	480,000.00	480,000.00	190,949.53	1,444,507.90	(964,507.90)	-200.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			480,000.00	480,000.00	190,949.53	1,701,627.90	(1,221,627.90)	-254.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			693,230.00	693,230.00	211,787.24	2,105,837.90		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,779,426.29	1,779,426.29	1,779,426.29	1,779,426.29	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,779,426.29	1,779,426.29	1,779,426.29	1,779,426.29	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,779,426.29)	(1,779,426.29)	(1,779,426.29)	(1,779,426.29)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	24,227,379.51
Total, Restricted Balance		24,227,379.51

# COUNTY SCHOOL FACILITIES FUND

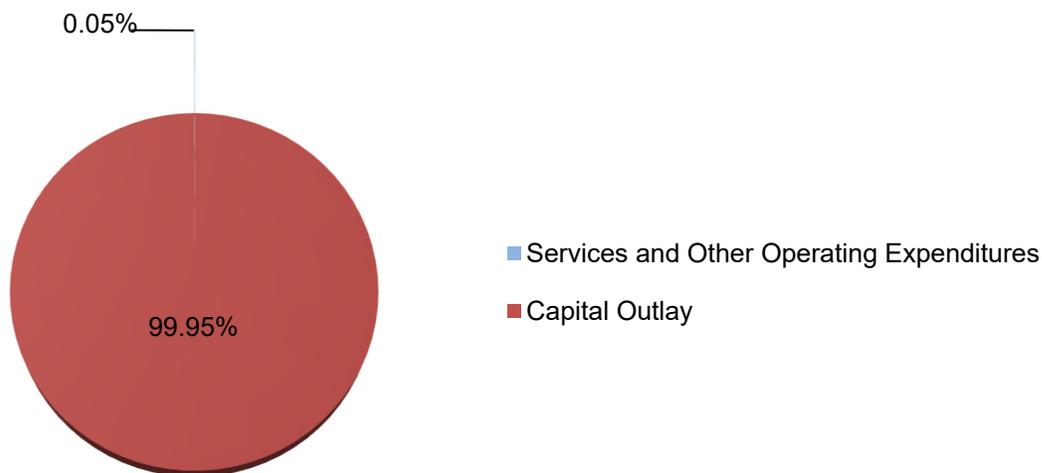


ARTWORK CREATED BY A SAUSD STUDENT FROM  
MCFADDEN INTERMEDIATE SCHOOL.

# County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected beginning balance will cover the expenditure costs of \$20.14 million in services and capital outlay expenses.



The projected fund balance of approximately \$16.38 million is reserved for future legally restricted projects, i.e. Century High School Modernization project, Santa Ana High School Modernization project, and Valley High School Auditorium projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	679,890.00	679,890.00	679,890.00	New
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	373,627.73	400,000.00	0.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	1,053,517.73	1,079,890.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,550.00	10,550.00	3,758.05	10,550.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,891,409.00	4,891,409.00	3,285,580.12	20,129,715.00	(15,238,306.00)	-311.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,901,959.00	4,901,959.00	3,289,338.17	20,140,265.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,501,959.00)	(4,501,959.00)	(2,235,820.44)	(19,060,375.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,501,959.00)	(4,501,959.00)	(2,235,820.44)	(19,060,375.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,838,516.96	28,838,516.96		35,442,959.05	6,604,442.09	22.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,838,516.96	28,838,516.96		35,442,959.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,838,516.96	28,838,516.96		35,442,959.05		
2) Ending Balance, June 30 (E + F1e)			24,336,557.96	24,336,557.96		16,382,584.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,336,557.96	24,336,557.96		16,382,584.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	679,890.00	679,890.00	679,890.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	679,890.00	679,890.00	679,890.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	373,627.73	400,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	373,627.73	400,000.00	0.00	0.0%
TOTAL, REVENUES			400,000.00	400,000.00	1,053,517.73	1,079,890.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,550.00	10,550.00	3,758.05	10,550.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,550.00	10,550.00	3,758.05	10,550.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,891,409.00	4,891,409.00	3,285,580.12	20,129,715.00	(15,238,306.00)	-311.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			4,891,409.00	4,891,409.00	3,285,580.12	20,129,715.00	(15,238,306.00)	-311.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,901,959.00	4,901,959.00	3,289,338.17	20,140,265.00		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	16,382,584.05
Total, Restricted Balance		16,382,584.05



# SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS



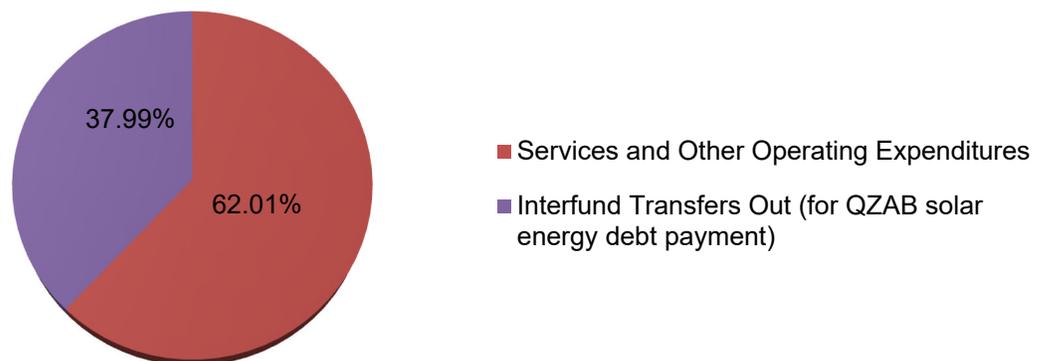
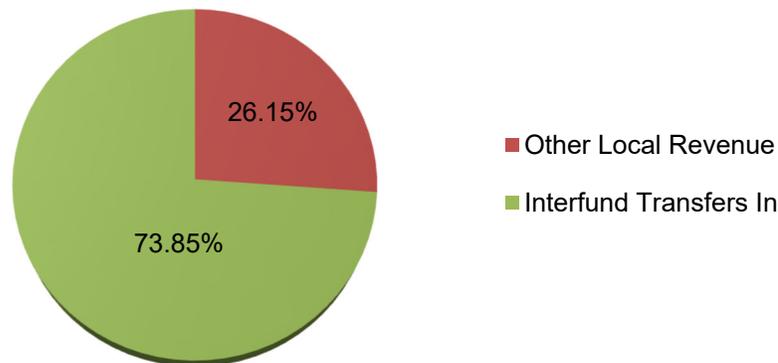
ARTWORK CREATED BY A SAUSD STUDENT  
FROM HOOVER ELEMENTARY SCHOOL.

# Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below and other operating costs:

Funding Source	Funded Projects
QZAB Solar	\$1.63 million is allocated to service QZAB Solar debt;



The projected fund balance of approximately \$7.22 million is reserved for legal restricted projects (\$1.15 million), future capital outlay projects (\$4.52 million), QZAB Solar Energy debt payments (\$1.23 million), and California Solar Initiative projects (\$0.32 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	551,081.57	533,000.00	453,000.00	566.3%
5) TOTAL, REVENUES			80,000.00	80,000.00	551,081.57	533,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	44,273.66	45,273.66	(45,273.66)	New
5) Services and Other Operating Expenditures		5000-5999	1,587,883.00	1,587,883.00	410,100.33	2,665,294.20	(1,077,411.20)	-67.9%
6) Capital Outlay		6000-6999	0.00	0.00	2,700.18	162,820.72	(162,820.72)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,587,883.00	1,587,883.00	457,074.17	2,873,388.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,507,883.00)	(1,507,883.00)	94,007.40	(2,340,388.58)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,504,960.00	1,504,960.00	1,504,960.00	1,504,960.00	0.00	0.0%
b) Transfers Out		7600-7629	1,445,591.00	1,445,591.00	1,632,823.95	1,632,823.95	(187,232.95)	-13.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			59,369.00	59,369.00	(127,863.95)	(127,863.95)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,448,514.00)	(1,448,514.00)	(33,856.55)	(2,468,252.53)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,103,921.87	8,103,921.87		9,694,264.29	1,590,342.42	19.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,103,921.87	8,103,921.87		9,694,264.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,103,921.87	8,103,921.87		9,694,264.29		
2) Ending Balance, June 30 (E + F1e)			6,655,407.87	6,655,407.87		7,226,011.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,114,007.30	1,114,007.30		1,152,214.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,541,400.57	5,541,400.57		6,073,797.23		
400000 Future Capital Projects	0000	9780		3,004,140.51				
400000 Fair Value of Investments	0000	9780		166,859.80				
400308 QZAB Solar Energy	0000	9780		1,787,524.91				
400309 California Solar Initiative	0000	9780		582,875.35				
400000 Future Capital Projects	0000	9780	3,004,140.51					
400000 Fair Value of Investments	0000	9780	166,859.80					
400308 QZAB Solar Energy	0000	9780	1,787,524.91					
400309 California Solar Initiative	0000	9780	582,875.35					
400000 Future Capital Projects	0000	9780				4,518,164.50		
400308 QZAB Solar Energy	0000	9780				1,233,378.20		
400309 California Solar Initiative	0000	9780				322,254.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	98,081.57	80,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	453,000.00	453,000.00	453,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	551,081.57	533,000.00	453,000.00	566.3%
TOTAL, REVENUES			80,000.00	80,000.00	551,081.57	533,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	44,273.66	45,273.66	(45,273.66)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	44,273.66	45,273.66	(45,273.66)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,483.00	144,483.00	122,615.12	628,836.38	(484,353.38)	-335.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,443,400.00	1,443,400.00	287,485.21	2,036,457.82	(593,057.82)	-41.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,587,883.00	1,587,883.00	410,100.33	2,665,294.20	(1,077,411.20)	-67.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,700.18	162,820.72	(162,820.72)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	2,700.18	162,820.72	(162,820.72)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,587,883.00	1,587,883.00	457,074.17	2,873,388.58		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	1,504,960.00	1,504,960.00	1,504,960.00	1,504,960.00	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			1,504,960.00	1,504,960.00	1,504,960.00	1,504,960.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	1,445,591.00	1,445,591.00	1,632,823.95	1,632,823.95	(187,232.95)	-13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,445,591.00	1,445,591.00	1,632,823.95	1,632,823.95	(187,232.95)	-13.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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 - b + c - d + e)			59,369.00	59,369.00	(127,863.95)	(127,863.95)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,152,214.53
Total, Restricted Balance		1,152,214.53

# CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS

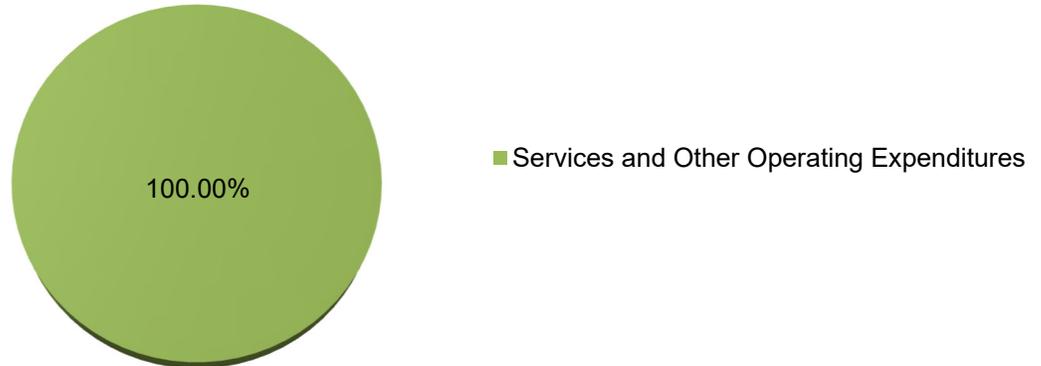


ARTWORK CREATED BY A SAUSD STUDENT FROM  
MCFADDEN INTERMEDIATE SCHOOL.

# Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District. The projected expenditure of \$600 is for operating costs.



The projected fund balance of \$0.66 million is reserved for legally restricted future facility projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,377.79	19,134.00	19,134.00	New
5) TOTAL, REVENUES			0.00	0.00	6,377.79	19,134.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	600.00	600.00	27.80	600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			600.00	600.00	27.80	600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(600.00)	(600.00)	6,349.99	18,534.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(600.00)	(600.00)	6,349.99	18,534.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	461,428.79	461,428.79		637,706.27	176,277.48	38.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			461,428.79	461,428.79		637,706.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			461,428.79	461,428.79		637,706.27		
2) Ending Balance, June 30 (E + F1e)			460,828.79	460,828.79		656,240.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	460,828.79	460,828.79		656,240.27		
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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,377.79	19,134.00	19,134.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,377.79	19,134.00	19,134.00	New
TOTAL, REVENUES			0.00	0.00	6,377.79	19,134.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

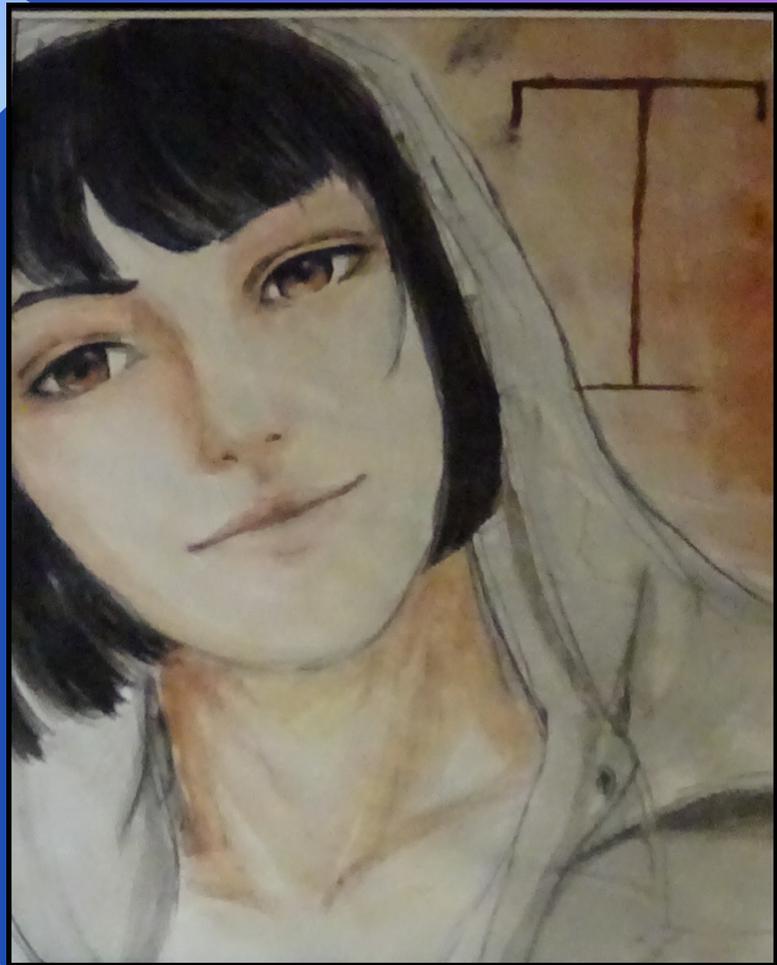
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	600.00	600.00	27.80	600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600.00	600.00	27.80	600.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			600.00	600.00	27.80	600.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	656,240.27
Total, Restricted Balance		656,240.27



# BOND INTEREST AND REDEMPTION FUND

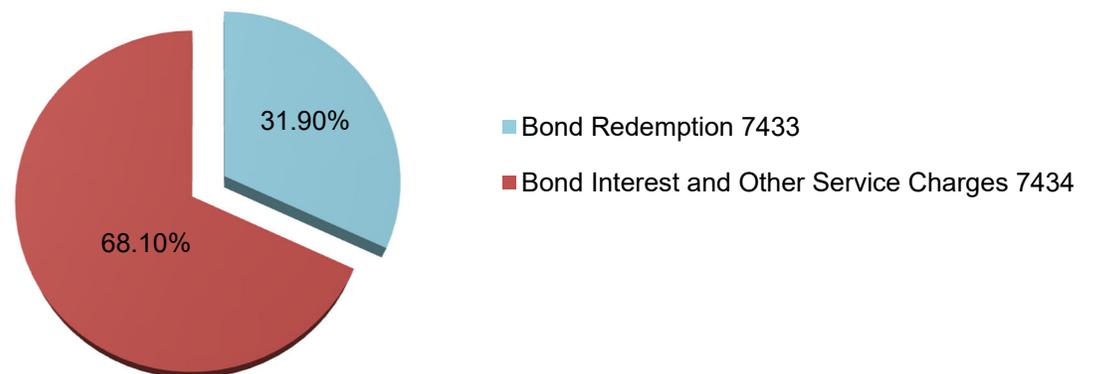
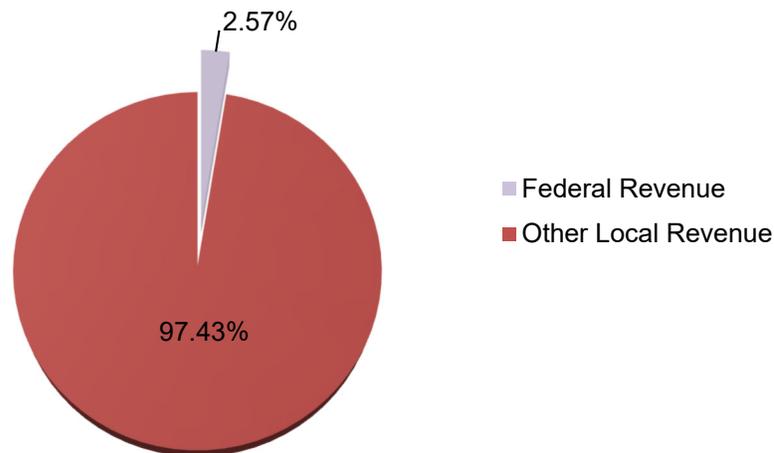


ARTWORK CREATED BY A SAUSD STUDENT FROM  
SEGERSTROM HIGH SCHOOL.

# Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$26.30 million and \$30.54 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.00	675,691.00	(757,375.00)	-52.8%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,633,718.00	4,633,718.00	0.00	25,621,290.00	20,987,572.00	452.9%
5) TOTAL, REVENUES			6,066,784.00	6,066,784.00	0.00	26,296,981.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	30,596,703.00	30,596,703.00	0.00	30,538,098.00	58,605.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,596,703.00	30,596,703.00	0.00	30,538,098.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,529,919.00)	(24,529,919.00)	0.00	(4,241,117.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	9,068.00	9,068.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	9,068.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,529,919.00)	(24,529,919.00)	0.00	(4,232,049.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,914,275.00	39,914,275.00		49,001,570.00	9,087,295.00	22.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,914,275.00	39,914,275.00		49,001,570.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,914,275.00	39,914,275.00		49,001,570.00		
2) Ending Balance, June 30 (E + F1e)			15,384,356.00	15,384,356.00		44,769,521.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,384,356.00	15,384,356.00		44,769,521.00		

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	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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.00	675,691.00	(757,375.00)	-52.8%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.00	675,691.00	(757,375.00)	-52.8%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	4,033,406.00	4,033,406.00	0.00	25,094,616.00	21,061,210.00	522.2%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	463,774.00	463,774.00	0.00	406,633.00	(57,141.00)	-12.3%
Supplemental Taxes		8614	121,904.00	121,904.00	0.00	0.00	(121,904.00)	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,634.00	14,634.00	0.00	120,041.00	105,407.00	720.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,633,718.00	4,633,718.00	0.00	25,621,290.00	20,987,572.00	452.9%
TOTAL, REVENUES			6,066,784.00	6,066,784.00	0.00	26,296,981.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	9,649,740.00	9,649,740.00	0.00	9,741,740.00	(92,000.00)	-1.0%
Bond Interest and Other Service Charges		7434	20,946,963.00	20,946,963.00	0.00	20,796,358.00	150,605.00	0.7%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,596,703.00	30,596,703.00	0.00	30,538,098.00	58,605.00	0.2%
TOTAL, EXPENDITURES			30,596,703.00	30,596,703.00	0.00	30,538,098.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	9,068.00	9,068.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	9,068.00	9,068.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	9,068.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	44,769,521.00
Total, Restricted Balance		44,769,521.00

# DEBT SERVICE FUND



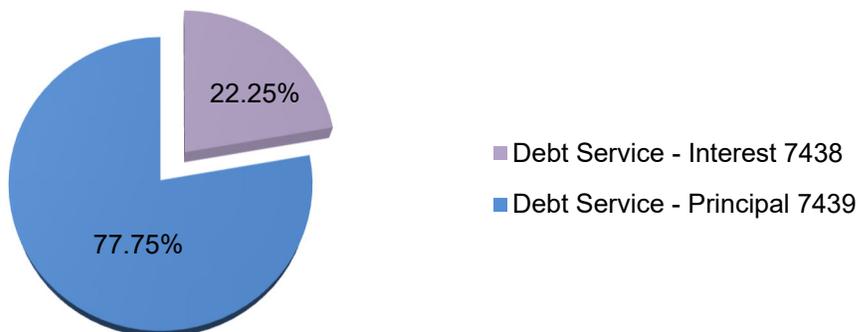
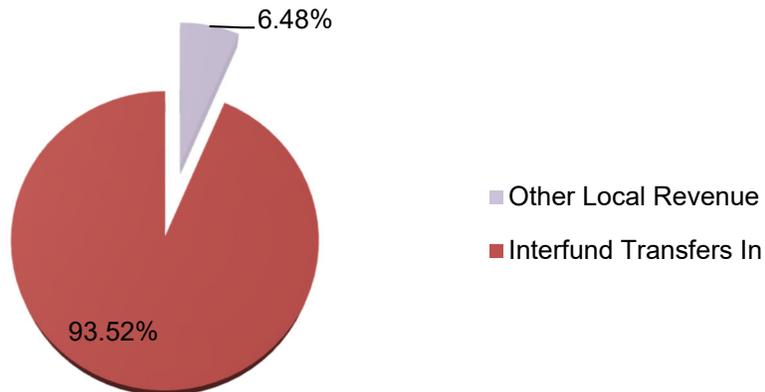
ARTWORK CREATED BY A SAUSD STUDENT FROM  
MCFADDEN INTERMEDIATE SCHOOL.

# Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition and construction of Esqueda and Heroes elementary schools as well as additional school facility projects  2018 refunding COP to prepay the District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	649,633.00	649,633.00	26,384.76	512,400.05	(137,232.95)	-21.1%
5) TOTAL, REVENUES			649,633.00	649,633.00	26,384.76	512,400.05		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,861,550.29	7,861,550.29	2,112,321.25	7,861,550.29	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,861,550.29	7,861,550.29	2,112,321.25	7,861,550.29		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,211,917.29)	(7,211,917.29)	(2,085,936.49)	(7,349,150.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,211,917.29	7,211,917.29	7,399,150.24	7,399,150.24	187,232.95	2.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,211,917.29	7,211,917.29	7,399,150.24	7,399,150.24		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	5,313,213.75	50,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,268.48	114,268.48		92,652.13	(21,616.35)	-18.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,268.48	114,268.48		92,652.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,268.48	114,268.48		92,652.13		
2) Ending Balance, June 30 (E + F1e)			114,268.48	114,268.48		142,652.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	34,314.98	34,314.98		14,085.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	79,953.50	79,953.50		128,566.92		
Fiscal Stabilization	0000	9780		79,948.60				
Fair Value of Investments	0000	9780		4.90				
Fiscal Stabilization	0000	9780	79,948.60					
Fair Value of Investments	0000	9780	4.90					
Fiscal Stabilization	0000	9780				128,566.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	26,384.76	50,000.00	50,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	649,633.00	649,633.00	0.00	462,400.05	(187,232.95)	-28.8%
TOTAL, OTHER LOCAL REVENUE			649,633.00	649,633.00	26,384.76	512,400.05	(137,232.95)	-21.1%
TOTAL, REVENUES			649,633.00	649,633.00	26,384.76	512,400.05		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	1,749,566.82	1,749,566.82	817,321.25	1,749,566.82	0.00	0.0%
Other Debt Service - Principal		7439	6,111,983.47	6,111,983.47	1,295,000.00	6,111,983.47	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,861,550.29	7,861,550.29	2,112,321.25	7,861,550.29	0.00	0.0%
TOTAL, EXPENDITURES			7,861,550.29	7,861,550.29	2,112,321.25	7,861,550.29		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	7,211,917.29	7,211,917.29	7,399,150.24	7,399,150.24	187,232.95	2.6%
(a) TOTAL, INTERFUND TRANSFERS IN			7,211,917.29	7,211,917.29	7,399,150.24	7,399,150.24	187,232.95	2.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,211,917.29	7,211,917.29	7,399,150.24	7,399,150.24		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	14,085.21
Total, Restricted Balance		14,085.21

# SELF-INSURANCE FUND



ARTWORK CREATED BY A SAUSD STUDENT FROM  
MCFADDEN INTERMEDIATE SCHOOL.

# Self-Insurance Fund (67)

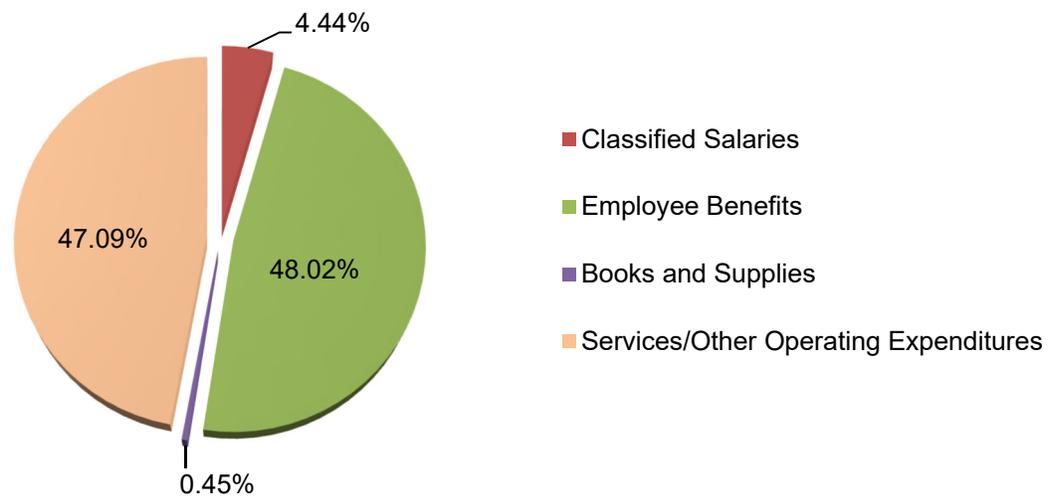


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,582,253.94	23,582,253.94	4,817,239.45	26,227,714.28	2,645,460.34	11.2%
5) TOTAL, REVENUES			23,582,253.94	23,582,253.94	4,817,239.45	26,227,714.28		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	463.56	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,028,714.00	1,028,714.00	262,107.76	1,052,780.29	(24,066.29)	-2.3%
3) Employee Benefits		3000-3999	11,361,938.36	11,361,938.36	8,143,339.39	11,377,642.31	(15,703.95)	-0.1%
4) Books and Supplies		4000-4999	112,510.00	112,510.00	17,610.17	106,616.64	5,893.36	5.2%
5) Services and Other Operating Expenses		5000-5999	9,312,772.68	9,312,772.68	5,558,370.45	11,162,244.29	(1,849,471.61)	-19.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,815,935.04	21,815,935.04	13,981,891.33	23,699,283.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			1,766,318.90	1,766,318.90	(9,164,651.88)	2,528,430.75		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	91,087.22	91,087.22	(91,087.22)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(91,087.22)	(91,087.22)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,766,318.90	1,766,318.90	(9,255,739.10)	2,437,343.53		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,208,672.71	7,208,672.71		7,818,107.50	609,434.79	8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,208,672.71	7,208,672.71		7,818,107.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,208,672.71	7,208,672.71		7,818,107.50		
2) Ending Net Position, June 30 (E + F1e)			8,974,991.61	8,974,991.61		10,255,451.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	8,974,991.61	8,974,991.61		10,255,451.03		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	112,000.00	112,000.00	210,892.10	777,847.00	665,847.00	594.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	23,470,253.94	23,470,253.94	4,603,526.67	25,449,867.28	1,979,613.34	8.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,820.68	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			23,582,253.94	23,582,253.94	4,817,239.45	26,227,714.28	2,645,460.34	11.2%
TOTAL, REVENUES			23,582,253.94	23,582,253.94	4,817,239.45	26,227,714.28		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	463.56	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	463.56	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	500.00	(500.00)	New
Classified Supervisors' and Administrators' Salaries		2300	502,175.00	502,175.00	127,582.74	510,332.74	(8,157.74)	-1.6%
Clerical, Technical and Office Salaries		2400	526,539.00	526,539.00	134,525.02	541,947.55	(15,408.55)	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,028,714.00	1,028,714.00	262,107.76	1,052,780.29	(24,066.29)	-2.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	88.54	0.00	0.00	0.0%
PERS		3201-3202	274,460.91	274,460.91	68,579.07	278,630.71	(4,169.80)	-1.5%
OASDI/Medicare/Alternative		3301-3302	78,696.60	78,696.60	18,330.59	78,810.49	(113.89)	-0.1%
Health and Welfare Benefits		3401-3402	149,155.67	149,155.67	4,183,508.54	176,087.45	(26,931.78)	-18.1%

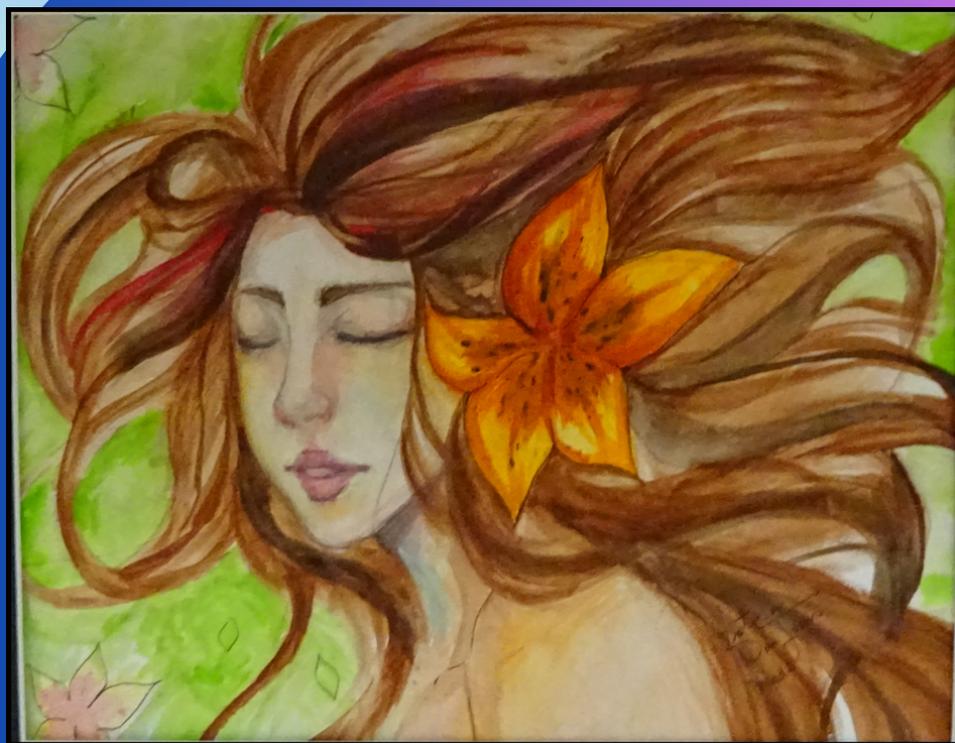
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	514.37	514.37	116.57	513.06	1.31	0.3%
Workers' Compensation		3601-3602	13,887.63	13,887.63	3,586.29	15,832.48	(1,944.85)	-14.0%
OPEB, Allocated		3701-3702	10,804,588.24	10,804,588.24	3,863,349.24	10,804,588.24	0.00	0.0%
OPEB, Active Employees		3751-3752	40,634.94	40,634.94	5,780.55	23,179.88	17,455.06	43.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,361,938.36</b>	<b>11,361,938.36</b>	<b>8,143,339.39</b>	<b>11,377,642.31</b>	<b>(15,703.95)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	7,500.00	4,055.34	17,500.00	(10,000.00)	-133.3%
Noncapitalized Equipment		4400	105,010.00	105,010.00	13,554.83	89,116.64	15,893.36	15.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>112,510.00</b>	<b>112,510.00</b>	<b>17,610.17</b>	<b>106,616.64</b>	<b>5,893.36</b>	<b>5.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	20,000.00	0.00	16,272.99	3,727.01	18.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,979,497.86	4,979,497.86	4,729,781.56	5,911,100.00	(931,602.14)	-18.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	12,965.78	38,800.00	(8,800.00)	-29.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3,471.42	4,500.00	(4,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	4,283,274.82	4,283,274.82	812,151.69	5,191,571.30	(908,296.48)	-21.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,312,772.68</b>	<b>9,312,772.68</b>	<b>5,558,370.45</b>	<b>11,162,244.29</b>	<b>(1,849,471.61)</b>	<b>-19.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>21,815,935.04</b>	<b>21,815,935.04</b>	<b>13,981,891.33</b>	<b>23,699,283.53</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	91,087.22	91,087.22	(91,087.22)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	91,087.22	91,087.22	(91,087.22)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(91,087.22)	(91,087.22)		

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



# RETIREE BENEFIT FUND



ARTWORK CREATED BY A SAUSD STUDENT FROM  
SEGERSTROM HIGH SCHOOL.

# Retiree Benefit Fund (71)



The Retiree Benefits Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits.

The projected fund balance of \$38.60 million is reserved for retiree health benefits.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	138.45	540.00	540.00	New
5) TOTAL, REVENUES			0.00	0.00	138.45	540.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9.00	9.00	.52	9.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9.00	9.00	.52	9.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(9.00)	(9.00)	137.93	531.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9.00)	(9.00)	137.93	531.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	38,596,203.77	38,596,203.77		38,596,368.24	164.47	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			38,596,203.77	38,596,203.77		38,596,368.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,203.77	38,596,203.77		38,596,368.24		
2) Ending Net Position, June 30 (E + F1e)			38,596,194.77	38,596,194.77		38,596,899.24		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	38,596,194.77	38,596,194.77		38,596,899.24		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	138.45	540.00	540.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	138.45	540.00	540.00	New
TOTAL, REVENUES			0.00	0.00	138.45	540.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9.00	9.00	.52	9.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	9.00	.52	9.00	0.00	0.0%
TOTAL, EXPENSES			9.00	9.00	.52	9.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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



# SUPPLEMENTAL INFORMATION



ARTWORK CREATED BY A SAUSD STUDENT FROM  
SEGERSTROM HIGH SCHOOL.



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	40,128.00	40,128.00	34,921.48	40,141.63	13.63	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	40,128.00	40,128.00	34,921.48	40,141.63	13.63	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	42.02	42.02	42.02	42.02	0.00	0.0%
b. Special Education-Special Day Class	30.69	30.69	30.69	30.69	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	4.00	4.00	4.00	4.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	76.71	76.71	76.71	76.71	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	40,204.71	40,204.71	34,998.19	40,218.34	13.63	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	302.45	302.45	320.16	320.16	17.71	6.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	302.45	302.45	320.16	320.16	17.71	6.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	302.45	302.45	320.16	320.16	17.71	6.0%

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 26,795,447.43
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 702,787,482.09

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.81%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 39,664,894.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,586,837.82

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	91,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	419,541.65
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,882,139.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	30.48
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	51,644,743.29
9. Carry-Forward Adjustment (Part IV, Line F)	3,469,953.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	55,114,696.56
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	510,096,456.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	118,568,494.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	78,582,385.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,544,879.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	348,030.44
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,941,690.16
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	867,210.90
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	72,764,554.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	769.52
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,110,195.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,732,826.16
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,876,312.36
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	845,433,804.91
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	6.11%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	6.52%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	51,644,743.29
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	2,043,977.98
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.94%) times Part III, Line B19); zero if negative	3,469,953.26
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.94%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,469,953.26
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	3,469,953.26

Approved  
indirect cost  
rate: 5.94%  
Highest rate  
used in any  
program: 5.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	19,657,672.64	1,167,665.75	5.94%
01	3010	13,290,529.37	789,457.43	5.94%
01	3060	347,642.06	20,649.94	5.94%
01	3110	3,059.24	181.76	5.94%
01	3182	325,420.99	19,330.01	5.94%
01	3225	121,379.60	6,068.98	5.00%
01	3310	9,538,241.24	566,571.53	5.94%
01	3311	27,531.83	1,635.39	5.94%
01	3312	27,670.00	1,643.59	5.94%
01	3315	279,018.31	16,573.69	5.94%
01	3318	43,044.18	2,556.82	5.94%
01	3327	190,376.38	11,308.36	5.94%
01	3345	3,358.81	199.51	5.94%
01	3385	288,613.58	17,143.65	5.94%
01	3395	13,976.78	830.22	5.94%
01	3410	320,812.02	19,056.23	5.94%
01	3550	369,732.50	18,486.63	5.00%
01	4035	1,590,432.11	94,471.67	5.94%
01	4124	1,898,765.04	94,938.26	5.00%
01	4127	276,836.22	16,444.07	5.94%
01	4201	243,602.97	14,470.02	5.94%
01	4203	2,618,508.70	155,539.42	5.94%
01	4510	4,794.22	284.78	5.94%
01	5630	126,261.58	7,499.94	5.94%
01	5632	25,516.65	1,515.69	5.94%
01	5634	119,906.89	7,122.46	5.94%
01	5810	1,036,726.64	42,502.28	4.10%
01	6010	7,719,366.18	406,443.81	5.27%
01	6053	2,053,711.58	121,990.46	5.94%
01	6211	147,142.72	8,740.28	5.94%
01	6266	2,188,064.54	129,971.03	5.94%
01	6318	36,338.67	2,158.51	5.94%
01	6332	1,153,434.25	68,513.99	5.94%
01	6385	75,514.44	4,485.56	5.94%
01	6387	1,866,548.98	110,873.00	5.94%
01	6510	547,581.31	32,526.33	5.94%
01	6515	7,924.30	470.70	5.94%
01	6520	396,082.44	23,527.30	5.94%

First Interim  
2023-24 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	6546	3,780,861.62	224,583.18	5.94%
01	6762	1,393,408.57	82,768.47	5.94%
01	7085	638,190.04	37,908.49	5.94%
01	7220	326,525.45	19,395.61	5.94%
01	7311	21,292.17	1,264.75	5.94%
01	7339	210,237.26	12,488.09	5.94%
01	7370	505,626.97	30,034.25	5.94%
01	7412	829,160.72	49,252.15	5.94%
01	7413	1,014,056.86	60,234.98	5.94%
01	7435	20,312,205.91	1,206,545.03	5.94%
01	7810	1,339,625.22	72,694.63	5.43%
01	8150	24,495,426.89	1,455,028.36	5.94%
01	9010	8,450,191.47	237,483.40	2.81%
09	2600	135,300.00	6,765.00	5.00%
09	3010	67,435.66	4,005.68	5.94%
09	3213	62,047.82	3,685.64	5.94%
09	6010	82,763.03	4,138.15	5.00%
09	6387	155,076.46	9,211.54	5.94%
09	6762	44,000.00	2,613.60	5.94%
09	7413	17,558.69	1,042.99	5.94%
09	7435	194,989.73	11,582.39	5.94%
09	7810	3,712.50	220.52	5.94%
09	9010	200,909.62	8,036.38	4.00%
12	6052	18,878.61	1,121.39	5.94%
12	6105	16,165,047.64	960,203.83	5.94%
12	6127	128,075.00	7,607.66	5.94%
12	6128	901,202.91	53,531.45	5.94%
13	5310	24,500,605.36	1,239,730.63	5.06%
13	5320	2,822,945.00	142,840.00	5.06%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	594,152,860.00	(1.77%)	583,620,630.00	(3.43%)	563,629,874.00
2. Federal Revenues	8100-8299	60,247,956.01	(47.44%)	31,668,902.41	(.33%)	31,563,395.44
3. Other State Revenues	8300-8599	169,702,996.25	(9.83%)	153,016,697.92	.09%	153,150,179.47
4. Other Local Revenues	8600-8799	30,133,481.20	(30.83%)	20,843,295.27	.01%	20,845,857.27
5. Other Financing Sources						
a. Transfers In	8900-8929	91,087.22	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		854,328,380.68	(7.63%)	789,149,525.60	(2.53%)	769,189,306.18
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				358,370,958.77		342,900,396.25
b. Step & Column Adjustment				2,680,848.59		2,525,828.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,151,411.11)		(18,753,210.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	358,370,958.77	(4.32%)	342,900,396.25	(4.73%)	326,673,014.29
2. Classified Salaries						
a. Base Salaries				130,779,665.16		128,738,090.58
b. Step & Column Adjustment				332,195.31		333,013.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,373,769.89)		(5,012.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	130,779,665.16	(1.56%)	128,738,090.58	.25%	129,066,091.59
3. Employee Benefits	3000-3999	234,423,930.49	.53%	235,669,792.26	.93%	237,855,599.31
4. Books and Supplies	4000-4999	47,920,667.85	(32.08%)	32,549,412.58	(13.50%)	28,153,829.08
5. Services and Other Operating Expenditures	5000-5999	104,789,380.03	(9.59%)	94,737,487.13	(25.55%)	70,531,689.34
6. Capital Outlay	6000-6999	27,441,442.47	(57.90%)	11,553,658.01	(53.82%)	5,335,968.12
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,595,101.40	0.00%	4,595,101.40	0.00%	4,595,101.40
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,760,506.47)	66.58%	(4,598,580.64)	(.80%)	(4,562,004.16)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,697,559.53	2.05%	5,814,300.37	2.31%	5,948,408.07
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		911,258,199.23	(6.51%)	851,959,657.94	(5.68%)	803,597,697.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(56,929,818.55)		(62,810,132.34)		(34,408,390.86)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		418,263,344.34		361,333,525.79		298,523,393.45
2. Ending Fund Balance (Sum lines C and D1)		361,333,525.79		298,523,393.45		264,115,002.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	189,356,162.54		164,730,896.43		150,827,385.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	72,309,665.09		55,777,004.59		55,777,004.59
d. Assigned	9780	80,252,534.17		59,786,299.26		40,248,658.56
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,225,163.99		17,039,193.17		16,071,953.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		361,333,525.79		298,523,393.45		264,115,002.59
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,225,163.99		17,039,193.17		16,071,953.95
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		18,225,163.99		17,039,193.17		16,071,953.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34,921.48		33,103.30		31,404.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		911,258,199.23		851,959,657.94		803,597,697.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		911,258,199.23		851,959,657.94		803,597,697.04
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,225,163.98		17,039,193.16		16,071,953.94
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,225,163.98		17,039,193.16		16,071,953.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	594,152,860.00	(1.77%)	583,620,630.00	(3.43%)	563,629,874.00
2. Federal Revenues	8100-8299	136,300.00	0.00%	136,300.00	0.00%	136,300.00
3. Other State Revenues	8300-8599	14,992,797.12	0.00%	14,992,797.12	0.00%	14,992,797.12
4. Other Local Revenues	8600-8799	16,140,128.04	0.00%	16,140,128.04	0.00%	16,140,128.04
5. Other Financing Sources						
a. Transfers In	8900-8929	91,087.22	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(128,422,874.95)	10.00%	(141,266,744.16)	4.83%	(148,085,850.90)
6. Total (Sum lines A1 thru A5c)		497,090,297.43	(4.72%)	473,623,111.00	(5.66%)	446,813,248.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				246,142,049.88		230,743,991.58
b. Step & Column Adjustment				1,846,065.37		1,685,313.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				(17,244,123.67)		(18,682,685.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	246,142,049.88	(6.26%)	230,743,991.58	(7.37%)	213,746,619.47
2. Classified Salaries						
a. Base Salaries				72,304,574.31		70,172,888.06
b. Step & Column Adjustment				186,147.42		186,613.04
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,317,833.67)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,304,574.31	(2.95%)	70,172,888.06	.27%	70,359,501.10
3. Employee Benefits	3000-3999	130,495,279.47	(.94%)	129,267,809.49	(.05%)	129,208,549.79
4. Books and Supplies	4000-4999	28,422,197.67	(42.33%)	16,391,942.12	(24.40%)	12,391,942.12
5. Services and Other Operating Expenditures	5000-5999	65,283,966.22	(2.54%)	63,624,686.34	(28.29%)	45,624,686.34
6. Capital Outlay	6000-6999	9,821,178.38	(32.89%)	6,590,777.08	(87.30%)	836,839.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,207,660.00	0.00%	1,207,660.00	0.00%	1,207,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,254,036.91)	17.09%	(12,006,077.81)	0.00%	(12,006,077.81)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,697,559.53	2.05%	5,814,300.37	2.31%	5,948,408.07
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		549,120,428.55	(6.79%)	511,807,977.23	(8.69%)	467,318,128.18
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(52,030,131.12)		(38,184,866.23)		(20,504,879.92)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		224,007,494.37		171,977,363.25		133,792,497.02
2. Ending Fund Balance (Sum lines C and D1)		171,977,363.25		133,792,497.02		113,287,617.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	72,309,665.09		55,777,004.59		55,777,004.59
d. Assigned	9780	80,252,534.17		59,786,299.26		40,248,658.56
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	18,225,163.99		17,039,193.17		16,071,953.95
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		171,977,363.25		133,792,497.02		113,287,617.10
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,225,163.99		17,039,193.17		16,071,953.95
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,225,163.99		17,039,193.17		16,071,953.95
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2024-25 and 2025-26 the district projected a declining enrollment of 1,938 and 1,847 and a reduction of 150 and an additional 200 certificated FTEs, respectively. Removal of one-time various classified extra duty costs. Removal of one-time textbook adoption of \$11.8 million and other one-time supplies/materials in 2024-25 and 2025-26. Removal of one-time carry over construction costs in 2024-25 and 2025-26. A reduction in network upgrade cost in 2024-25. The network upgrade funding is projected to be spent out by 2024-25.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	60,111,656.01	(47.54%)	31,532,602.41	(.33%)	31,427,095.44
3. Other State Revenues	8300-8599	154,710,199.13	(10.79%)	138,023,900.80	.10%	138,157,382.35
4. Other Local Revenues	8600-8799	13,993,353.16	(66.39%)	4,703,167.23	.05%	4,705,729.23
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	128,422,874.95	10.00%	141,266,744.16	4.83%	148,085,850.90
6. Total (Sum lines A1 thru A5c)		357,238,083.25	(11.68%)	315,526,414.60	2.17%	322,376,057.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				112,228,908.89		112,156,404.67
b. Step & Column Adjustment				834,783.22		840,515.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(907,287.44)		(70,525.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,228,908.89	(.06%)	112,156,404.67	.69%	112,926,394.82
2. Classified Salaries						
a. Base Salaries				58,475,090.85		58,565,202.52
b. Step & Column Adjustment				146,047.89		146,400.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(55,936.22)		(5,012.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,475,090.85	.15%	58,565,202.52	.24%	58,706,590.49
3. Employee Benefits	3000-3999	103,928,651.02	2.38%	106,401,982.77	2.11%	108,647,049.52
4. Books and Supplies	4000-4999	19,498,470.18	(17.13%)	16,157,470.46	(2.45%)	15,761,886.96
5. Services and Other Operating Expenditures	5000-5999	39,505,413.81	(21.24%)	31,112,800.79	(19.95%)	24,907,003.00
6. Capital Outlay	6000-6999	17,620,264.09	(71.83%)	4,962,880.93	(9.34%)	4,499,129.02
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,387,441.40	0.00%	3,387,441.40	0.00%	3,387,441.40
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,493,530.44	(1.15%)	7,407,497.17	.49%	7,444,073.65
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		362,137,770.68	(6.07%)	340,151,680.71	(1.14%)	336,279,568.86
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,899,687.43)		(24,625,266.11)		(13,903,510.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		194,255,849.97		189,356,162.54		164,730,896.43
2. Ending Fund Balance (Sum lines C and D1)		189,356,162.54		164,730,896.43		150,827,385.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	189,356,162.54		164,730,896.43		150,827,385.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		189,356,162.54		164,730,896.43		150,827,385.49
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments are based on expiring grants i.e. in 2024-25 ESSER III (to address learning loss, ASES Rate Increase (ESSER III Summer Learning Program, Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervention Services, Universal Pre-K Planning & Implementation Grant, CA Farm to School Incubator Grant Program, CTE Incentive Grant Program (County), Circulos Grant, and ESSA: Title II CLSD Grant (Comprehensive Literacy State Development Grant)). In 2025-26, expiring grants include Ethnic Studies Block Grant and Dual Language Immersion Grant.						

**Cash Flow Projections: 2023-2024**

Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>		468,801,923	442,141,572	400,439,089	416,260,096	392,342,147	389,880,417	459,600,554	393,031,203	386,090,413	380,830,942	416,520,585	400,443,759		
<b>B. RECEIPTS</b>															
LCFF															
8010-8099	594,182,860	24,864,095	15,726,323	61,791,571	30,531,045	57,416,134	95,424,289	42,997,404	35,842,619	42,627,093	81,750,304	49,652,035	55,535,947	-	594,182,860
8020-8019	420,182,364	17,211,251	17,211,251	60,009,667	30,980,253	37,816,413	37,816,413	37,816,413	37,816,413	37,816,413	37,816,413	37,816,413	30,055,063	-	420,182,364
8020-8079	212,004,214	7,174,528	3,168,824	4,446,257	1,338,684	21,954,127	59,962,281	7,535,396	370,476	9,709,803	43,944,026	14,031,385	41,221,426	-	212,004,214
8080-8099	(38,033,718)	(1,801,752)	(2,684,353)	(1,787,892)	(2,684,405)	(2,354,409)	(2,354,405)	(2,354,405)	(2,354,405)	(2,354,405)	(10,139)	(2,195,763)	(15,740,532)	-	(38,033,718)
8100-8299	60,247,956	-	20,262,918	-	20,262,918	3,115,903	1,616,459	8,363,657	1,576,261	12,195,453	2,385,150	1,103,238	6,629,317	-	60,247,956
8300-8599	169,702,996	4,694,671	4,714,671	14,041,626	10,824,251	7,969,440	12,147,131	5,072,411	16,598,733	9,167,031	15,669,998	4,947,827	73,595,208	-	169,702,996
8600-8799	30,133,481	56,905	1,488,329	6,278,679	4,787,460	4,914,079	2,476,664	1,318,304	2,039,111	999,194	2,497,532	6,78,179	2,589,046	-	30,133,481
8800-8999	-	-	-	-	-	91,087	-	-	-	-	-	-	-	-	91,087
8930-8979	854,237,293	29,615,671	21,939,324	102,374,794	36,493,842	73,415,166	111,684,544	57,751,776	56,066,725	64,982,771	102,302,984	66,381,277	141,349,517	-	854,237,293
<b>C. DISBURSEMENTS</b>															
1000-1999	358,370,959	5,119,015	28,925,961	30,173,662	30,426,211	32,545,851	820,489	63,229,761	31,601,335	32,246,359	31,033,167	31,347,363	40,901,776	-	358,370,959
2000-2999	130,779,665	43,054	6,890,072	10,390,385	12,110,012	11,614,200	11,435,537	22,711,750	423,677	13,394,962	11,842,570	11,507,164	18,416,283	-	130,779,665
3000-3999	234,423,930	3,534,694	10,520,460	15,413,512	15,732,429	16,784,973	10,931,721	25,039,804	14,596,293	17,344,754	17,033,462	16,684,685	70,802,143	-	234,423,930
4000-4999	47,920,668	158,608	3,691,912	2,315,859	2,787,174	4,472,671	5,435,479	3,817,970	3,173,656	1,866,176	1,962,217	3,487,788	14,751,557	-	47,920,668
5000-5999	104,769,380	3,882,505	9,065,495	4,944,605	9,232,496	9,779,631	11,885,905	6,348,855	6,539,917	4,080,817	4,290,832	7,626,838	24,711,485	-	104,769,380
6000-6999	27,441,442	(223,016)	192,233	509,358	1,084,206	557,848	1,324,566	1,059,048	6,176,822	950,553	334,823	1,510,023	13,965,178	-	27,441,442
7000-7499	1,834,595	(494,107)	485,242	231,174	110,041	122,112	110,689	113,938	85,815	358,922	116,169	294,242	205,700	-	1,834,595
7600-7699	5,697,560	5,491,660	-	-	-	-	-	-	-	-	-	-	-	-	5,697,560
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>911,288,199</b>	<b>17,512,613</b>	<b>59,786,374</b>	<b>63,978,595</b>	<b>71,482,568</b>	<b>75,876,886</b>	<b>41,944,407</b>	<b>124,321,126</b>	<b>62,997,515</b>	<b>70,242,542</b>	<b>66,613,041</b>	<b>72,488,103</b>	<b>184,044,469</b>	-	<b>911,288,199</b>
<b>D. Balance Sheet Items</b>															
<b>Assets and Deferred Outflows</b>															
Cash Not in Treasury	(3,142,226)	(36,660)	(183,860)	(296,073)	(39,797)	(39,797)	-	-	-	-	-	-	-	-	(2,985,836)
Accounts Receivable	47,565,307	10,312,227	5,293,667	4,584,702	11,997,288	11,997,288	-	-	-	-	-	-	-	-	20,161,424
Due From Other Funds	5,063,561	3,508,356	-	-	-	-	-	-	-	-	-	-	-	-	1,565,205
Stones	1,102,280	92,106	(88,769)	(77,624)	(263,760)	(263,760)	-	-	-	-	-	-	-	-	1,440,325
Receiving Accrual	-	-	-	0	134,551	-	-	-	-	-	-	-	-	-	(134,551)
Prepaid Expenditures	-	(6,250)	-	-	-	-	-	-	-	-	-	-	-	-	6,250
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	-	(1,300,719)	(1,234,294)	2,177,269	2,171,422	-	-	-	-	-	-	-	-	-	(1,813,677)
Deferred Outflows of Resources	484,814	-	(0)	-	-	-	-	-	-	-	-	-	-	-	484,814
<b>SUBTOTAL</b>	<b>51,103,737</b>	<b>12,569,062</b>	<b>(977,255)</b>	<b>6,388,273</b>	<b>13,999,703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,123,953</b>
<b>Liabilities and Deferred Inflows</b>															
Accounts Payable	(63,880,791)	46,457,581	2,797,329	(36,869)	2,928,926	-	-	-	-	-	-	-	-	-	(11,733,823)
Due to Other Funds	(8,274,254)	4,874,890	80,848	-	-	-	-	-	-	-	-	-	-	-	(3,318,516)
Current Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	(29,000,374)	-	-	29,000,374	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	(486,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	(486,896)
Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>(101,642,316)</b>	<b>51,332,471</b>	<b>2,878,177</b>	<b>28,963,506</b>	<b>2,928,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,539,235)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>															
		(38,763,410)	(3,855,432)	(22,575,233)	11,070,777	(2,461,730)	68,720,137	(66,569,350)	(6,940,791)	(5,259,771)	35,669,943	(16,076,825)	(42,684,952)	-	34,663,188
<b>E. NET INCREASE/DECREASE (B-C+D)</b>															
		(26,660,352)	(41,702,482)	15,821,007	(23,817,949)	(2,461,730)	68,720,137	(66,569,350)	(6,940,791)	(5,259,771)	35,669,943	(16,076,825)	(42,684,952)	-	
<b>F. ENDING CASH (A+E)</b>															
		442,141,572	400,439,089	416,260,096	392,342,147	389,880,417	459,600,554	393,031,203	386,090,413	380,830,642	416,520,585	400,443,759	357,748,807	-	

**Cash Flow Projections: 2024-2025**

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>			357,748,807	378,539,139	349,582,738	334,020,077	289,685,148	285,051,040	352,458,637	285,969,584	280,173,761	271,440,872	302,911,348	288,919,177		
<b>B. RECEIPTS</b>																
LCFF	8010-8099	583,620,630	24,977,755	19,188,938	39,582,668	31,266,907	55,907,651	91,919,174	42,246,360	35,464,075	42,733,218	78,188,064	48,498,936	73,646,883	-	593,620,630
Federal Revenue	8100-8299	31,668,902	25,008	3,091,531	228,246	1,061,460	1,637,642	849,680	4,396,296	828,550	6,410,452	1,253,737	579,909	11,306,392	-	31,668,902
Other State Revenue	8300-8599	153,016,698	2,300,791	3,722,805	8,034,583	6,249,587	7,185,633	10,952,747	4,573,658	14,966,638	8,265,689	14,129,222	4,461,324	68,173,861	-	153,016,698
Other Local Revenue	8600-8799	20,843,295	227,535	2,510,958	869,262	2,544,423	3,399,063	1,713,106	911,869	1,410,451	691,141	1,727,540	469,095	4,368,852	-	20,843,295
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>789,149,526</b>	<b>27,531,088</b>	<b>29,514,232</b>	<b>48,714,759</b>	<b>41,122,358</b>	<b>68,130,168</b>	<b>105,434,707</b>	<b>52,128,184</b>	<b>52,669,715</b>	<b>58,100,480</b>	<b>95,298,563</b>	<b>54,009,264</b>	<b>157,495,989</b>		<b>789,149,526</b>
<b>C. DISBURSEMENTS</b>																
Classified Salaries	1000-1999	342,900,396	4,270,245	28,732,101	29,579,291	30,304,912	31,140,874	785,079	60,500,187	30,237,133	30,854,311	29,683,493	29,984,125	36,606,646	-	342,900,396
Employee Benefits	2000-2999	128,738,091	(1,056,720)	6,566,137	9,564,444	11,167,566	11,432,893	11,257,019	22,357,202	417,063	13,185,856	11,657,698	11,327,528	20,861,405	-	128,738,091
Books and Supplies	3000-3999	235,669,792	3,061,138	11,583,467	16,223,897	16,725,521	16,874,178	10,989,819	25,172,890	14,673,866	17,436,934	17,123,988	16,773,357	69,020,749	-	235,669,792
Services	4000-5999	94,737,487	382,144	5,919,823	2,229,249	5,638,798	3,037,724	3,691,970	2,993,300	2,155,659	1,267,573	1,332,807	2,369,029	5,874,977	-	94,737,487
Capital Outlay	6000-6999	11,553,658	(20,426)	401,282	192,230	4,226,659	234,871	557,682	445,891	2,600,625	400,211	140,886	635,764	1,537,984	-	11,553,658
Other Outgo	7000-7499	(3,479)	(48)	(48)	(67)	(423)	(232)	(210)	(216)	(163)	(681)	(220)	(658)	(593)	-	(3,479)
Interfund Transfers Out	7600-7699	5,814,300	-	2,223,969	-	-	1,202,464	-	-	2,107,147	-	-	6,955	273,766	-	5,814,300
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>851,989,658</b>	<b>6,740,757</b>	<b>57,470,633</b>	<b>64,277,420</b>	<b>85,457,286</b>	<b>72,764,295</b>	<b>38,027,110</b>	<b>118,617,236</b>	<b>58,465,558</b>	<b>66,533,569</b>	<b>63,827,887</b>	<b>68,001,435</b>	<b>151,476,491</b>		<b>851,989,658</b>
<b>D. Balance Sheet Items</b>																
<b>Assets and Deferred Outflows</b>																
Cash Not in Treasury	9111-9199	(2,565,836)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,565,836)
Accounts Receivable	9200-9299	20,161,424	-	-	-	-	-	-	-	-	-	-	-	-	-	20,161,424
Due From Other Funds	9310	1,555,205	-	-	-	-	-	-	-	-	-	-	-	-	-	1,555,205
Stores	9320-9321	1,440,325	-	-	-	-	-	-	-	-	-	-	-	-	-	1,440,325
Receiving Accrual	9329	(134,551)	-	-	-	-	-	-	-	-	-	-	-	-	-	(134,551)
Prepaid Expenditures	9330	6,250	-	-	-	-	-	-	-	-	-	-	-	-	-	6,250
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	(1,813,677)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,813,677)
Deferred Outflows of Resources	9380	494,814	-	-	-	-	-	-	-	-	-	-	-	-	-	494,814
<b>SUBTOTAL</b>		<b>19,123,953</b>														<b>19,123,953</b>
<b>Liabilities and Deferred Inflows</b>																
Accounts Payable	9500-9599	(11,733,823)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,733,823)
Due to Other Funds	9610	(3,318,516)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,318,516)
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	(486,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	(486,896)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>(15,539,235)</b>														<b>(15,539,235)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>																
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			20,790,332	(28,956,401)	(15,562,661)	(44,334,928)	(4,634,108)	67,407,596	(66,489,053)	(5,795,823)	(8,733,089)	31,470,676	(13,992,170)	6,019,488		(11,733,823)
<b>F. ENDING CASH (A+E)</b>			378,539,139	349,582,738	334,020,077	289,685,148	285,051,040	352,458,637	285,969,584	280,173,761	271,440,872	302,911,348	288,919,177	294,938,675		31,668,902

**Cash Flow Projections: 2025-2026**

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
<b>A. BEGINNING CASH</b>			294,938,675	315,005,637	288,229,763	274,160,644	236,787,722	234,409,245	303,473,222	240,263,561	237,216,242	229,256,795	261,398,001	249,261,483		
<b>B. RECEIPTS</b>																
LCFF	8010-8099	563,629,874	23,978,217	18,189,400	37,783,500	29,467,739	54,108,483	90,120,006	40,447,192	33,664,907	40,834,050	76,388,896	46,699,768	71,847,715	-	563,629,874
Federal Revenue	8100-8299	31,563,395	24,924	3,081,231	227,486	1,057,924	1,632,186	846,849	4,381,649	825,790	6,889,095	1,249,560	577,977	11,268,724	-	31,563,395
Other State Revenue	8300-8599	153,150,179	2,302,798	3,726,052	8,041,592	6,255,019	7,192,101	10,962,301	4,577,648	14,979,694	8,272,879	14,141,547	4,465,216	68,233,332	-	153,150,179
Other Local Revenue	8600-8799	20,845,857	227,563	2,511,266	869,368	2,544,736	3,399,481	1,713,317	911,961	1,410,624	691,226	1,727,752	469,153	4,369,389	-	20,845,857
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>769,189,306</b>	<b>26,533,502</b>	<b>27,507,950</b>	<b>46,921,946</b>	<b>39,325,418</b>	<b>66,332,250</b>	<b>103,642,473</b>	<b>50,318,471</b>	<b>50,881,016</b>	<b>56,287,251</b>	<b>93,507,756</b>	<b>52,212,114</b>	<b>155,719,160</b>		<b>769,189,306</b>
<b>C. DISBURSEMENTS</b>																
Classified Salaries	1000-1999	326,673,014	4,088,160	27,372,386	28,179,483	28,870,765	29,667,167	747,926	57,637,083	28,806,194	29,394,165	28,288,281	28,574,686	35,066,718	-	326,673,014
Employee Benefits	2000-2999	129,066,092	(1,059,412)	6,582,866	9,588,812	11,196,019	11,462,022	11,285,700	22,414,164	418,126	13,219,451	11,687,400	11,356,388	20,914,556	-	129,066,092
Books and Supplies	3000-3999	237,855,599	3,089,530	11,700,994	16,374,372	16,880,648	17,030,684	11,091,748	25,406,355	14,809,964	17,589,659	17,282,811	16,928,928	69,660,907	-	237,855,599
Services	4000-4999	28,153,829	107,621	1,759,237	1,928,204	5,050,306	2,627,500	3,193,394	2,433,092	1,864,552	1,096,396	1,152,821	2,049,107	5,081,600	-	28,153,829
Capital Outlay	5000-5999	70,531,689	269,615	4,407,285	4,830,586	12,652,156	6,582,479	8,000,171	5,619,451	4,671,123	2,746,718	2,888,075	5,133,476	12,730,554	-	70,531,689
Other Outgo	6000-6999	5,335,968	(9,433)	185,329	88,780	2,044,418	108,473	257,561	205,931	1,201,078	184,834	65,067	293,623	710,306	-	5,335,968
Interfund Transfers Out	7000-7499	33,097	460	460	829	4,027	2,203	1,987	2,056	1,548	6,475	2,096	5,308	280,080	-	33,097
Other Adjustments	7600-7699	5,948,408	-	2,275,265	-	-	1,230,199	-	-	2,155,749	-	-	7,115	-	-	5,948,408
<b>TOTAL DISBURSEMENTS</b>		<b>803,597,897</b>	<b>6,486,540</b>	<b>54,283,824</b>	<b>60,991,066</b>	<b>76,698,340</b>	<b>68,710,727</b>	<b>34,578,496</b>	<b>113,528,132</b>	<b>53,928,354</b>	<b>64,246,698</b>	<b>61,366,550</b>	<b>64,348,631</b>	<b>144,450,369</b>		<b>803,597,897</b>
<b>D. Balance Sheet Items</b>																
<b>Assets and Deferred Outflows</b>		<b>Beginning Balances</b>														<b>Ending Balance</b>
Cash Not in Treasury	9111-9199	(2,565,836)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,565,836)
Accounts Receivable	9200-9299	20,161,424	-	-	-	-	-	-	-	-	-	-	-	-	-	20,161,424
Due From Other Funds	9310	1,555,205	-	-	-	-	-	-	-	-	-	-	-	-	-	1,555,205
Stores	9320-9321	1,440,325	-	-	-	-	-	-	-	-	-	-	-	-	-	1,440,325
Receiving Accrual	9329	(134,551)	-	-	-	-	-	-	-	-	-	-	-	-	-	(134,551)
Prepaid Expenditures	9330	6,250	-	-	-	-	-	-	-	-	-	-	-	-	-	6,250
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	(1,813,677)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,813,677)
Deferred Outflows of Resources	9380	494,814	-	-	-	-	-	-	-	-	-	-	-	-	-	494,814
<b>SUBTOTAL</b>		<b>19,123,953</b>														<b>(1,813,677)</b>
<b>Liabilities and Deferred Inflows</b>																
Accounts Payable	9500-9599	(11,733,823)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,733,823)
Due to Other Funds	9610	(3,318,516)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,318,516)
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	(486,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	(486,896)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>(16,539,235)</b>														<b>(16,539,235)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>																<b>34,168,374</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			20,066,962	(26,775,874)	(14,069,120)	(37,372,922)	(2,378,477)	69,063,977	(63,209,661)	(3,047,319)	(7,959,447)	32,141,206	(12,136,517)	11,268,801		(11,733,823)
<b>F. ENDING CASH (A+E)</b>			315,005,637	288,229,763	274,160,644	236,787,722	234,409,245	303,473,222	240,263,561	237,216,242	229,256,795	261,398,001	249,261,483	260,530,284		315,005,637

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	918,749,966.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,069,729.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	348,030.44
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	11,067,793.31
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,214.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,697,559.53
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	373,787.11
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,449,751.50

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>19,947,135.89</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>5,321,698.70</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>843,054,799.74</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>35,318.35</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>23,870.16</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	596,270,074.55	16,090.18
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	596,270,074.55	16,090.18
<p>B. Required effort (Line A.2 times 90%)</p>	536,643,067.10	14,481.16
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	843,054,799.74	23,870.16
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	65,740.00	0.00	0.00	(2,760,506.47)				
Other Sources/Uses Detail					91,087.22	5,697,559.53		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,500.00	0.00	355,471.51	0.00				
Other Sources/Uses Detail					195,699.53	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,100.00	0.00	1,022,464.33	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(77,840.00)	1,382,570.63	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,779,426.29		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,504,960.00	1,632,823.95		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,399,150.24	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	4,500.00	0.00						
Other Sources/Uses Detail					0.00	91,087.22		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>77,840.00</b>	<b>(77,840.00)</b>	<b>2,760,506.47</b>	<b>(2,760,506.47)</b>	<b>9,200,896.99</b>	<b>9,200,896.99</b>		



# CRITERIA AND STANDARDS



ARTWORK CREATED BY A SAUSD STUDENT  
SANTA ANA HIGH SCHOOL.



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	40,128.00	40,141.63	0.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>40,128.00</b>	<b>40,141.63</b>		
1st Subsequent Year (2024-25)	District Regular	37,193.93	37,207.56	0.0%	Met
	Charter School				
	<b>Total ADA</b>	<b>37,193.93</b>	<b>37,207.56</b>		
2nd Subsequent Year (2025-26)	District Regular	34,881.66	34,893.96	0.0%	Met
	Charter School				
	<b>Total ADA</b>	<b>34,881.66</b>	<b>34,893.96</b>		

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

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

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

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

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	37,711.00	37,672.00		
Charter School				
<b>Total Enrollment</b>	<b>37,711.00</b>	<b>37,672.00</b>	<b>(.1%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	35,734.00	35,734.00		
Charter School				
<b>Total Enrollment</b>	<b>35,734.00</b>	<b>35,734.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	33,887.00	33,887.00		
Charter School				
<b>Total Enrollment</b>	<b>33,887.00</b>	<b>33,887.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	43,670	43,911	
Charter School			
<b>Total ADA/Enrollment</b>	<b>43,670</b>	<b>43,911</b>	<b>99.5%</b>
Second Prior Year (2021-22)			
District Regular	36,378	41,500	
Charter School			
<b>Total ADA/Enrollment</b>	<b>36,378</b>	<b>41,500</b>	<b>87.7%</b>
First Prior Year (2022-23)			
District Regular	36,657	39,603	
Charter School			
<b>Total ADA/Enrollment</b>	<b>36,657</b>	<b>39,603</b>	<b>92.6%</b>
Historical Average Ratio:			93.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	34,921	37,672		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,921</b>	<b>37,672</b>	<b>92.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	33,103	35,734		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,103</b>	<b>35,734</b>	<b>92.6%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	31,405	33,887		
Charter School				
<b>Total ADA/Enrollment</b>	<b>31,405</b>	<b>33,887</b>	<b>92.7%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	638,428,471.00	632,186,578.00	(1.0%)	Met
1st Subsequent Year (2024-25)	626,195,309.00	612,654,348.00	(2.2%)	Not Met
2nd Subsequent Year (2025-26)	614,685,669.00	592,663,592.00	(3.6%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

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

The projected reductions at First Interim for the current year and out years are due to a reduction in unduplicated pupil count, resulting in a decrease in unduplicated pupil percentage. In addition the district provided an additional one-time LCFF transfer of \$9 million to Deferred Maintenance account for Villa and Lathrop HVAC projects as well as miscellaneous HVAC projects.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	355,095,208.39	
Second Prior Year (2021-22)	357,867,655.87	412,548,752.80	86.7%
First Prior Year (2022-23)	419,409,174.92	482,605,556.60	86.9%
	Historical Average Ratio:		87.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>84.7% to 90.7%</b>	<b>84.7% to 90.7%</b>	<b>84.7% to 90.7%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	448,941,903.66		
1st Subsequent Year (2024-25)	430,184,689.13	505,993,676.86	85.0%	Met
2nd Subsequent Year (2025-26)	413,314,670.36	461,369,720.11	89.6%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

At First Interim the District adjusts the salaries and benefits to reflect projected actuals.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	52,478,027.54	60,247,956.01	14.8%	Yes
1st Subsequent Year (2024-25)	38,818,763.75	31,668,902.41	-18.4%	Yes
2nd Subsequent Year (2025-26)	38,818,763.75	31,563,395.44	-18.7%	Yes

Explanation:  
(required if Yes)

Increase in Federal Revenues of \$7.7 million in 2023-24 is due to budgeting prior year's carry over in Title I, Title II, Title III LEP, Homeless Children Assistance, and ESSER funds. The decrease in the subsequent years is primarily due to expiring grants such as ESSER funds.

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

Current Year (2023-24)	146,311,916.49	169,702,996.25	16.0%	Yes
1st Subsequent Year (2024-25)	110,841,244.66	153,016,697.92	38.1%	Yes
2nd Subsequent Year (2025-26)	110,841,244.66	153,150,179.47	38.2%	Yes

Explanation:  
(required if Yes)

Increase in Other State Revenue of \$23.4 million in 2023-24 consists of new revenue for CCSP grant \$10.9 million, Arts and Music in Sch (Prop 28) \$6.9 million, Literacy Coaches/Reading Specialists \$1.7 million, Supplementary Pgms \$0.5 million, College and Career Access Pathways Grant \$0.2 million, CPA E-Business and TEACH Academies for Century HS \$0.1 million, Lighthouse Academy Funds (Romero-Cruz Academy) \$60 thousand, additional funds such as Special Educ prior year apport. \$2.7 million, AMIM Disc BG \$0.5 million, State Lottery \$0.6 million, Learning Recov Emerg BG \$64 thousand; and carryover of \$0.4 million for CTE incentive Grant, CalNEW, and Universal Pre-K. Decrease of (\$1.2) ASES funds. Subsequent is due to expiring one-time funds.

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

Current Year (2023-24)	17,255,404.11	30,133,481.20	74.6%	Yes
1st Subsequent Year (2024-25)	15,068,404.11	20,843,295.27	38.3%	Yes
2nd Subsequent Year (2025-26)	15,068,404.11	20,845,857.27	38.3%	Yes

Explanation:  
(required if Yes)

Increase in Other Local Revenue of \$12.9 million in 2023-24 is consists of projected increase in interest income \$6.2 million, CalSHAPE Ventilation/Plumbing projects \$5.8 million, and carryover balances for several grants such as K-12 Strong Workforce Pathways, CTEIG-County, MAA, TUPE, ESSA Title II CSLD, Circulos, and CalOptima \$1.9 million including a decrease of (\$1.0 million) for projected unspent funds for LEA Medi-Cal Billing and Blue Meridian. Decrease of \$5.8M in the subsequent years is due to one-time CalSHAPE funds.

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

Current Year (2023-24)	57,142,195.71	47,920,667.85	-16.1%	Yes
1st Subsequent Year (2024-25)	39,347,744.71	32,549,412.58	-17.3%	Yes
2nd Subsequent Year (2025-26)	23,221,768.42	28,153,829.08	21.2%	Yes

Explanation:  
(required if Yes)

Decrease in Books and Supplies in 2023-24 reflects adjustments for enrollment projections. Subsequent years also reflect the same reductions plus the textbook adoption that took place in 2023-24. Decreases also reflects expiring grants such as ESSER III, ARP-HCY, ARP-HCY II, COPS Office SVPP, Universal Pre-K Planning & Implementation Grant, Lighthouse Academy Project, CTE Incentive Grant Program, CA Newcomer Education & Wellbeing, Tobacco Grant (DOJ), ESSA: Title II CSLD Grant, Turnaround Arts: CA. For subsequent years includes expiring grants for Child Nutrition: KIT funds, 2022 CA Farm to School Incubator Grant, and Dual Language Immersion Grant.

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

Current Year (2023-24)	101,271,253.31	104,789,380.03	3.5%	No
1st Subsequent Year (2024-25)	78,786,877.73	94,737,487.13	20.2%	Yes
2nd Subsequent Year (2025-26)	58,489,484.73	70,531,689.34	20.6%	Yes

**Explanation:**  
(required if Yes)

Decrease in Services and Other Operating Expenditures in subsequent years reflect adjustments for enrollment projections and expiring grants such as Learning Communities for School Success Program (LCSSP), 2022 CA Farm to School Incubator Grant, Dual Language Immersion Grant, and CalSHAPE Ventilation grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	216,045,348.14	260,084,433.46	20.4%	Not Met
1st Subsequent Year (2024-25)	164,728,412.52	205,528,895.60	24.8%	Not Met
2nd Subsequent Year (2025-26)	164,728,412.52	205,559,432.18	24.8%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	158,413,449.02	152,710,047.88	-3.6%	Met
1st Subsequent Year (2024-25)	118,134,622.44	127,286,899.71	7.7%	Not Met
2nd Subsequent Year (2025-26)	81,711,253.15	98,685,518.42	20.8%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>Increase in Federal Revenues of \$7.7 million in 2023-24 is due to budgeting prior year's carry over in Title I, Title II, Title III LEP, Homeless Children Assistance, and ESSER funds. The decrease in the subsequent years is primarily due to expiring grants such as ESSER funds.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>Increase in Other State Revenue of \$23.4 million in 2023-24 consists of new revenue for CCSPP grant \$10.9 million, Arts and Music in Sch (Prop 28) \$6.9 million, Literacy Coaches/Reading Specialists \$1.7 million, Supplementary Pgms \$0.5 million, College and Career Access Pathways Grant \$0.2 million, CPA E-Business and TEACH Academies for Century HS \$0.1 million, Lighthouse Academy Funds (Romero-Cruz Academy) \$60 thousand, additional funds such as Special Educ prior year apport. \$2.7 million, AMIM Disc BG \$0.5 million, State Lottery \$0.6 million, Learning Recov Emerg BG \$64 thousand; and carry over of \$0.4 million for CTE incentive Grant, CalNEW, and Universal Pre-K. Decrease of (\$1.2) ASES funds. Subsequent is due to expiring one-time funds.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increase in Other Local Revenue of \$12.9 million in 2023-24 is consists of projected increase in interest income \$6.2 million, CalSHAPE Ventilation/Plumbing projects \$5.8 million, and carryover balances for several grants such as K-12 Strong Workforce Pathways, CTEIG-County, MAA, TUPE, ESSA Title II CSLD, Circulos, and CalOptima \$1.9 million including a decrease of (\$1.0 million) for projected unspent funds for LEA Medi-Cal Billing and Blue Meridian. Decrease of \$5.8M in the subsequent years is due to one-time CalSHAPE funds.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Decrease in Books and Supplies in 2023-24 reflects adjustments for enrollment projections. Subsequent years also reflect the same reductions plus the textbook adoption that took place in 2023-24. Decreases also reflects expiring grants such as ESSER III, ARP-HCY, ARP-HCY II, COPS Office SVPP, Universal Pre-K Planning &amp; Implementation Grant, Lighthouse Academy Project, CTE Incentive Grant Program, CA Newcomer Education &amp; Wellbeing, Tobacco Grant (DOJ), ESSA: Title II CSLD Grant, Turnaround Arts: CA. For subsequent years includes expiring grants for Child Nutrition: KIT funds, 2022 CA Farm to School Incubator Grant, and Dual Language Immersion Grant.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>Decrease in Services and Other Operating Expenditures in subsequent years reflect adjustments for enrollment projections and expiring grants such as Learning Communities for School Success Program (LCSSP), 2022 CA Farm to School Incubator Grant, Dual Language Immersion Grant, and CalSHAPE Ventilation grants.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	25,784,062.00	25,784,062.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		26,052,767.00	

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

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

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

Deficit spending in each year is due to reduced revenue based upon projected funded ADA. In addition there is an increase in the general fund contributions in the out years to cover the projected increase in special education costs as well as the projected costs of regular positions that are currently funded with funding sources that are expiring in the current year. To balance the budget the district will begin efforts to develop a deficit reduction plan, with a tentative plan to get an approved plan in place during the 2024-2025 fiscal year, if necessary.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>.7%</b>	<b>.7%</b>	<b>.7%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(52,030,131.12)	549,120,428.55	9.5%	Not Met
1st Subsequent Year (2024-25)	(38,184,866.23)	511,807,977.23	7.5%	Not Met
2nd Subsequent Year (2025-26)	(20,504,879.92)	467,318,128.18	4.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

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

The District will begin efforts to develop a deficit reduction plan, with a tentative plan to get an approved plan in place during the 2024-2025 fiscal year if necessary.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	361,333,525.79	Met
1st Subsequent Year (2024-25)	298,523,393.45	Met
2nd Subsequent Year (2025-26)	264,115,002.59	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	357,748,807.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	34,921.48	33,103.30	31,404.53
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	911,258,199.23	851,959,657.94	803,597,697.04
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	911,258,199.23	851,959,657.94	803,597,697.04

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	18,225,163.98	17,039,193.16	16,071,953.94
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>18,225,163.98</b>	<b>17,039,193.16</b>	<b>16,071,953.94</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,225,163.99	17,039,193.17	16,071,953.95
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	18,225,163.99	17,039,193.17	16,071,953.95
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>18,225,163.98</b>	<b>17,039,193.16</b>	<b>16,071,953.94</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

There are positions budgeted with one-time resources, i.e. Learning Recovery Emergency Block Grant, Blue Meridian, CCSP Implementation Grant, Learning Communities for School Success Programs. Business Services will meet with Human Resources and Education Services to discuss the multi-year staffing projections.

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(131,674,147.03)	(128,503,923.04)	-2.4%	(3,170,223.99)	Met
1st Subsequent Year (2024-25)	(156,987,893.67)	(141,266,744.16)	-10.0%	(15,721,149.51)	Not Met
2nd Subsequent Year (2025-26)	(186,446,114.98)	(148,085,850.90)	-20.6%	(38,360,264.08)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	91,087.22	New	91,087.22	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	5,697,559.53	5,697,559.53	0.0%	0.00	Met
1st Subsequent Year (2024-25)	5,814,300.37	5,814,300.37	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	5,948,408.07	5,948,408.07	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Increase in the District's projected contributions is due to maintaining positions while program revenues expire. The transfers in of \$91 thousand is due to reimbursement from the Health Benefits fund (HBA-Fund 69) to General Fund for payment of HBA reserves for FSA participants in 2022-23.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

A reimbursement from American Fidelity to reimburse Flexible Spending Accounts (FSA) participants in 2022-23 as was agreed by Human

(required if NOT met)

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

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

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

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

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Total Annual Payments:	33,265,648	30,534,085	27,254,624	28,215,228
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

Yes

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
2	OPEB Liabilities				
	a. Total OPEB liability	259,571,624.00		259,571,624.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	47,957,552.00		47,957,552.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	211,614,072.00		211,614,072.00	

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

		Actuarial	
e.	If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
	Current Year (2023-24)	0.00		0.00	
	1st Subsequent Year (2024-25)	0.00		0.00	
	2nd Subsequent Year (2025-26)	0.00		0.00	

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

	Current Year (2023-24)	21,609,176.48	21,376,023.74
	1st Subsequent Year (2024-25)	21,609,176.48	20,431,230.81
	2nd Subsequent Year (2025-26)	21,609,176.48	19,782,689.93

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

	Current Year (2023-24)	10,804,588.24	10,804,588.24
	1st Subsequent Year (2024-25)	10,804,588.24	10,215,615.41
	2nd Subsequent Year (2025-26)	10,804,588.24	9,891,344.96

d. Number of retirees receiving OPEB benefits

	Current Year (2023-24)	735	735
	1st Subsequent Year (2024-25)	757	757
	2nd Subsequent Year (2025-26)	808	808

4. Comments:



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

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

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

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	13,033,851.00	15,839,235.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)	7,105,240.69	7,662,653.80
	1st Subsequent Year (2024-25)	6,599,464.12	7,497,600.42
	2nd Subsequent Year (2025-26)	6,168,949.62	7,259,774.23
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	0.00	0.00

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,776.9	2,656.5	2,584.5	2,584.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

[ ]



Negotiations Not Settled

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

4,057,035
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
45,180,189	48,279,168	53,107,085
89.0%	89.0%	89.0%
15.0%	10.0%	10.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No
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If Yes, amount of new costs included in the interim and MYPs

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If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes
2,441,840	2,512,475	2,367,192
5.4%	2.8%	(5.8%)

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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

Yes	Yes	Yes
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	2,582.9	2,214.8	2,214.8	2,214.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If No, complete questions 6 and 7.

No
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1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes
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Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:


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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

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5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

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Negotiations Not Settled

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

1,826,990
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Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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7. Amount included for any tentative salary schedule increases

0	0	0
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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	22,978,814	28,885,075	31,773,583
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	15.0%	10.0%	10.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	330,261	312,618	313,388
3. Percent change in step & column over prior year	16.6%	(5.3%)	.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	312.1	312.1	311.9	311.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

575,912

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

4. Amount included for any tentative salary schedule increases

	0	0	0
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**Management/Supervisor/Confidential**

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of H&W benefit changes included in the interim and MYPs?

	Yes	Yes	Yes
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2. Total cost of H&W benefits

	5,581,907	5,578,743	6,136,617
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3. Percent of H&W cost paid by employer

	89.0%	89.0%	89.0%
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4. Percent projected change in H&W cost over prior year

	15.0%	10.0%	10.0%
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**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are step & column adjustments included in the interim and MYPs?

	Yes	Yes	Yes
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2. Cost of step & column adjustments

	269,505	187,951	178,263
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3. Percent change in step and column over prior year

	16.6%	(30.3%)	(5.2%)
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**Management/Supervisor/Confidential**

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of other benefits included in the interim and MYPs?

	No	No	No
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2. Total cost of other benefits

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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |  |   |
|--|---|
| <p><b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)</p>                                 | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A7.</b> Is the district's financial system independent of the county office system?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |

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

**Comments:**  
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,897 students in 2022-23 and projects a loss of 1,931 students in 2023-24. A7. While the system is independent the District and county office work closely to ensure our records are in sync. A9. Currently we have Mr. Ronald Hacker as our Associate Superintendent/CBO since May 2023.

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End of School District First Interim Criteria and Standards Review

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# SANTA ANA UNIFIED SCHOOL DISTRICT

1601 East Chestnut Avenue, CA 92701-6322 / (714) 558-5501

**#BETTERTOGETHER**