

2025-2026 Third Interim Financial Report



Guiding Principle

All students are given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options

Board of Education
June 4, 2026

Sacramento City Unified School District

Board of Education

Tara Jeane, President, Area 1
Taylor Kayatta, Vice President, Area 6
April Ybarra, 2nd Vice President, Area 4
Jasjit Singh, Area 2 Jose Navarro, Area 3
Chinua Rhodes, Area 5 Michael Benjamin, Area 7
Maggie Kemper, Student Board Member

Cabinet

Cancy McArn, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Tim Rocco, Chief Information Officer
Erin Findley, Interim Chief Academic Officer
Lisa Grant-Dawson, Interim Chief Business and Operations Officer
Vacant, Chief Human Resource Officer and Lead Negotiator

TABLE OF CONTENTS

GENERAL FUND FY 2025-26 THIRD INTERIM

GENERAL FUND DEFINITION.....	1
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	2

AVERAGE DAILY ATTENDANCE.....	24
-------------------------------	----

INDIRECT COST RATE WORKSHEET.....	28
-----------------------------------	----

MULTIYEAR PROJECTIONS.....	33
----------------------------	----

CASH FLOW WORKSHEET.....	40
--------------------------	----

GENERAL FUND

General Fund Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	485,862,174.00	483,415,359.00	336,592,978.98	482,006,035.00	(1,409,324.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	647,263.33	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,464,964.11	20,318,456.00	6,081,552.37	8,001,560.00	(12,316,896.00)	-60.6%
4) Other Local Revenue		8600-8799	14,585,390.96	7,134,013.37	16,781,740.69	19,475,406.43	12,341,393.06	173.0%
5) TOTAL, REVENUES			512,912,529.07	510,867,828.37	360,103,535.37	509,483,001.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	218,744,200.27	226,250,043.72	193,308,026.74	203,553,832.84	22,696,210.88	10.0%
2) Classified Salaries		2000-2999	64,724,110.31	64,945,569.34	53,378,373.94	65,624,795.81	(679,226.47)	-1.0%
3) Employee Benefits		3000-3999	140,684,921.51	164,603,537.70	135,720,696.31	158,579,402.24	6,024,135.46	3.7%
4) Books and Supplies		4000-4999	7,804,267.28	14,033,893.62	3,008,596.29	21,076,586.52	(7,042,692.90)	-50.2%
5) Services and Other Operating Expenditures		5000-5999	28,936,152.76	55,714,485.13	32,102,188.48	55,332,367.52	382,117.61	0.7%
6) Capital Outlay		6000-6999	1,684,908.88	2,325,776.89	1,090,360.86	2,300,459.04	25,317.85	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	1,105,308.67	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,953,967.38)	(13,499,753.80)	(8,758,069.47)	(13,187,005.19)	(312,748.61)	2.3%
9) TOTAL, EXPENDITURES			451,003,060.63	515,752,019.60	410,955,481.82	494,658,905.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,909,468.44	(4,884,191.23)	(50,851,946.45)	14,824,095.65		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
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	(147,081,944.23)	(176,822,310.48)	21,005,837.13	(149,273,759.44)	27,548,551.04	-15.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(143,326,064.23)	(165,681,532.93)	23,992,109.81	(138,996,963.14)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,416,595.79)	(170,565,724.16)	(26,859,836.64)	(124,172,867.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,354,384.48	62,354,384.48		62,354,384.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,354,384.48	62,354,384.48		62,354,384.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,354,384.48	62,354,384.48		62,354,384.48		
2) Ending Balance, June 30 (E + F1e)			(19,062,211.31)	(108,211,339.68)		(61,818,483.01)		
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		

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	(19,062,211.31)	(108,211,339.68)		(61,818,483.01)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	235,907,061.00	220,185,598.00	263,296,506.00	27,389,445.00	11.6%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	118,451,158.00	63,541,587.00	93,738,843.00	(24,712,315.00)	-20.9%
State Aid - Prior Years		8019	0.00	0.00	(5,857,472.11)	(4,458,081.00)	(4,458,081.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,686.00	325,701.68	648,686.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	99,671,094.00	104,254,430.00	56,842,368.57	104,254,430.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,565,525.00	3,791,291.00	4,154,550.23	3,791,291.00	0.00	0.0%
Prior Years' Taxes		8043	865,861.00	923,403.00	1,118,691.95	923,403.00	0.00	0.0%
Supplemental Taxes		8044	2,949,989.00	2,617,554.00	132,978.38	2,617,554.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,502,447.00	9,099,737.88	19,502,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,090,532.00	367,611.75	15,090,532.00	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	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	501,186,562.00	349,897,026.98	499,405,611.00	(1,780,951.00)	-0.4%
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	(18,027,463.00)	(17,771,203.00)	(13,304,048.00)	(17,399,576.00)	371,627.00	-2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			485,862,174.00	483,415,359.00	336,592,978.98	482,006,035.00	(1,409,324.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00	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	647,263.33	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, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	647,263.33	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	1,631,404.11	1,668,000.00	1,668,000.00	1,668,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,333,560.00	6,333,560.00	4,268,051.37	6,333,560.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
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						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	4,500,000.00	12,316,896.00	145,501.00	0.00	(12,316,896.00)	-100.0%
TOTAL, OTHER STATE REVENUE			12,464,964.11	20,318,456.00	6,081,552.37	8,001,560.00	(12,316,896.00)	-60.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	89,889.00	89,889.00	19,643.56	89,889.00	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	2,282,272.00	2,402,403.17	1,917,914.65	2,402,403.17	0.00	0.0%
Interest		8660	10,223,946.00	2,223,946.00	1,406,867.09	2,223,946.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,071,280.00	1,071,280.00	366,969.31	1,071,280.00	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	918,003.96	1,346,495.20	13,070,346.08	13,687,888.26	12,341,393.06	916.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								

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	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,585,390.96	7,134,013.37	16,781,740.69	19,475,406.43	12,341,393.06	173.0%
TOTAL, REVENUES			512,912,529.07	510,867,828.37	360,103,535.37	509,483,001.43	(1,384,826.94)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,797,730.52	178,852,978.31	155,673,350.91	157,801,196.83	21,051,781.48	11.8%
Certificated Pupil Support Salaries		1200	20,690,991.22	20,848,714.67	17,236,664.42	18,986,389.38	1,862,325.29	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	24,231,006.13	23,578,309.72	19,467,577.77	23,769,160.47	(190,850.75)	-0.8%
Other Certificated Salaries		1900	3,024,472.40	2,970,041.02	930,433.64	2,997,086.16	(27,045.14)	-0.9%
TOTAL, CERTIFICATED SALARIES			218,744,200.27	226,250,043.72	193,308,026.74	203,553,832.84	22,696,210.88	10.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,332,073.43	5,431,325.86	2,921,405.37	5,647,681.74	(216,355.88)	-4.0%
Classified Support Salaries		2200	24,779,117.97	24,317,015.21	20,860,978.35	24,581,655.52	(264,640.31)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	10,192,713.89	9,659,354.43	7,970,914.94	9,600,353.71	59,000.72	0.6%
Clerical, Technical and Office Salaries		2400	22,002,558.53	21,631,027.19	18,629,933.77	21,759,485.26	(128,458.07)	-0.6%
Other Classified Salaries		2900	4,417,646.49	3,906,846.65	2,995,141.51	4,035,619.58	(128,772.93)	-3.3%
TOTAL, CLASSIFIED SALARIES			64,724,110.31	64,945,569.34	53,378,373.94	65,624,795.81	(679,226.47)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,765,295.30	41,618,687.46	34,553,558.59	36,719,102.73	4,899,584.73	11.8%
PERS		3201-3202	18,316,855.91	17,326,567.34	13,619,506.09	17,507,842.57	(181,275.23)	-1.0%
OASDI/Medicare/Alternative		3301-3302	9,886,289.79	8,205,160.17	7,031,514.13	7,660,949.38	544,210.79	6.6%
Health and Welfare Benefits		3401-3402	49,578,358.28	76,067,410.55	63,672,267.56	76,603,949.69	(536,539.14)	-0.7%
Unemployment Insurance		3501-3502	141,282.93	63,414.73	124,751.53	52,311.12	11,103.61	17.5%
Workers' Compensation		3601-3602	4,250,612.83	3,990,357.44	3,696,995.95	3,712,702.30	277,655.14	7.0%
OPEB, Allocated		3701-3702	17,705,989.04	17,286,772.66	12,987,316.60	16,276,241.40	1,010,531.26	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,237.43	45,167.35	34,785.86	46,303.05	(1,135.70)	-2.5%
TOTAL, EMPLOYEE BENEFITS			140,684,921.51	164,603,537.70	135,720,696.31	158,579,402.24	6,024,135.46	3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,026.00	66,319.33	14,555.68	18,237.41	48,081.92	72.5%
Books and Other Reference Materials		4200	165,329.00	138,580.62	101,192.40	113,419.27	25,161.35	18.2%
Materials and Supplies		4300	6,859,787.17	9,437,946.11	2,405,726.49	16,795,843.93	(7,357,897.82)	-78.0%
Noncapitalized Equipment		4400	694,125.11	4,391,047.56	487,121.72	4,149,085.91	241,961.65	5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,804,267.28	14,033,893.62	3,008,596.29	21,076,586.52	(7,042,692.90)	-50.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,674,783.94	5,147,265.05	1,233,832.03	4,808,524.25	338,740.80	6.6%
Travel and Conferences		5200	682,875.56	500,415.77	96,592.85	504,315.54	(3,899.77)	-0.8%
Dues and Memberships		5300	200,592.00	239,210.02	182,031.54	237,654.36	1,555.66	0.7%
Insurance		5400-5450	3,865,191.54	5,957,136.94	4,179,931.22	5,957,311.94	(175.00)	0.0%
Operations and Housekeeping Services		5500	42,000.00	15,178,343.56	11,975,484.01	15,177,472.56	871.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,481.20	1,987,017.04	273,419.29	1,924,358.01	62,659.03	3.2%
Transfers of Direct Costs		5710	(406,369.69)	(432,495.84)	(102,989.18)	(358,376.68)	(74,119.16)	17.1%

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)
Transfers of Direct Costs - Interfund		5750	(1,598,916.00)	(1,687,402.90)	(1,763,610.33)	(1,701,658.19)	14,255.29	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	19,059,191.69	27,283,682.57	14,823,160.29	27,143,738.86	139,943.71	0.5%
Communications		5900	1,584,322.52	1,541,312.92	1,204,336.76	1,639,026.87	(97,713.95)	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,936,152.76	55,714,485.13	32,102,188.48	55,332,367.52	382,117.61	0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	18,837.59	17,907.46	18,079.93	757.66	4.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,620,908.88	2,230,489.30	1,072,453.40	2,236,826.31	(6,337.01)	-0.3%
Equipment Replacement		6500	64,000.00	76,450.00	0.00	45,552.80	30,897.20	40.4%
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			1,684,908.88	2,325,776.89	1,090,360.86	2,300,459.04	25,317.85	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	49,220.00	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	1,367,932.00	1,367,932.00	1,049,606.00	1,367,932.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	6,482.67	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	1,105,308.67	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,719,859.71)	(10,996,067.62)	(7,725,793.01)	(10,734,681.71)	(261,385.91)	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,503,686.18)	(1,032,276.46)	(2,452,323.48)	(51,362.70)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,953,967.38)	(13,499,753.80)	(8,758,069.47)	(13,187,005.19)	(312,748.61)	2.3%
TOTAL, EXPENDITURES			451,003,060.63	515,752,019.60	410,955,481.82	494,658,905.78	21,093,113.82	4.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(147,081,944.23)	(197,160,637.78)	(897,282.63)	(197,898,666.46)	(738,028.68)	0.4%
Contributions from Restricted Revenues		8990	0.00	20,338,327.30	21,903,119.76	48,624,907.02	28,286,579.72	139.1%
(e) TOTAL, CONTRIBUTIONS			(147,081,944.23)	(176,822,310.48)	21,005,837.13	(149,273,759.44)	27,548,551.04	-15.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(143,326,064.23)	(165,681,532.93)	23,992,109.81	(138,996,963.14)	26,684,569.79	-16.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,969,002.84	51,472,813.22	37,069,063.59	49,516,286.50	(1,956,526.72)	-3.8%
3) Other State Revenue		8300-8599	116,141,142.11	150,304,301.25	109,193,872.47	152,536,179.97	2,231,878.72	1.5%
4) Other Local Revenue		8600-8799	7,946,272.00	9,374,549.29	11,325,372.70	13,527,033.16	4,152,483.87	44.3%
5) TOTAL, REVENUES			179,744,480.95	213,839,727.76	157,588,308.76	218,267,563.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,182,004.10	96,495,943.53	76,055,287.86	99,805,582.46	(3,309,638.93)	-3.4%
2) Classified Salaries		2000-2999	55,539,782.10	44,892,955.55	34,174,107.19	44,298,249.27	594,706.28	1.3%
3) Employee Benefits		3000-3999	123,549,803.93	106,567,419.70	61,190,430.09	107,220,108.26	(652,688.56)	-0.6%
4) Books and Supplies		4000-4999	19,207,716.20	38,406,376.93	6,899,060.79	26,472,102.55	11,934,274.38	31.1%
5) Services and Other Operating Expenditures		5000-5999	34,865,143.54	132,114,938.79	66,091,983.79	128,000,949.03	4,113,989.76	3.1%
6) Capital Outlay		6000-6999	7,069,360.89	8,331,179.19	2,756,568.92	6,782,099.82	1,549,079.37	18.6%
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	10,719,859.71	10,996,067.62	7,725,793.01	10,734,681.71	261,385.91	2.4%
9) TOTAL, EXPENDITURES			340,133,670.47	437,804,881.31	254,893,231.65	423,313,773.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,389,189.52)	(223,965,153.55)	(97,304,922.89)	(205,046,209.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	147,081,944.23	176,822,310.48	(21,005,837.13)	149,273,759.44	(27,548,551.04)	-15.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,081,944.23	176,822,310.48	(21,005,837.13)	149,273,759.44		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,307,245.29)	(47,142,843.07)	(118,310,760.02)	(55,772,450.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,775,273.90	94,775,273.90		94,775,273.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,775,273.90	94,775,273.90		94,775,273.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,775,273.90	94,775,273.90		94,775,273.90		
2) Ending Balance, June 30 (E + F1e)			81,468,028.61	47,632,430.83		39,002,823.87		
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	83,518,020.91	47,632,430.83		39,002,823.87		
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	(2,049,992.30)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,499,941.53	11,555,853.19	10,499,941.53	0.00	0.0%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	662,791.00	895,263.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	28,515,904.75	25,421,549.34	18,682,060.00	25,421,549.34	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,996,976.00	1,772,772.15	1,364,969.15	2,095,311.15	322,539.00	18.2%
Title III, Immigrant Student Program	4201	8290	212,771.00	559,977.78	224,631.57	559,977.78	0.00	0.0%
Title III, English Learner Program	4203	8290	1,145,901.00	1,761,623.08	653,742.18	1,761,623.08	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,947,442.25	6,565,929.34	1,122,625.00	4,406,839.94	(2,159,089.40)	-32.9%
Career and Technical Education	3500-3599	8290	529,284.00	463,430.00	37,167.00	463,430.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,532,327.00	2,765,224.50	3,412,350.68	(119,976.32)	-3.4%
TOTAL, FEDERAL REVENUE			52,969,002.84	51,472,813.22	37,069,063.59	49,516,286.50	(1,956,526.72)	-3.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	32,600,985.00	28,821,333.00	32,600,985.00	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	20,000.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,719,120.00	2,719,120.00	1,063,111.05	2,719,120.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	34,536,056.00	28,318,566.00	34,536,056.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	8,881,684.82	10,182,111.15	11,098,260.89	2,216,576.07	25.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,277,448.00	1,917,036.33	3,402,236.13	1,917,036.33	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	200,707.10	130,077.90	200,707.10	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,639,266.00	6,600,239.00	5,361,200.00	6,600,239.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,757,887.95	62,848,473.00	31,895,237.24	62,863,775.65	15,302.65	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			116,141,142.11	150,304,301.25	109,193,872.47	152,536,179.97	2,231,878.72	1.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,085.00	360,085.00	412,880.04	360,085.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,586,187.00	9,014,464.29	10,912,492.66	13,166,948.16	4,152,483.87	46.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,946,272.00	9,374,549.29	11,325,372.70	13,527,033.16	4,152,483.87	44.3%
TOTAL, REVENUES			179,744,480.95	213,839,727.76	157,588,308.76	218,267,563.63	4,427,835.87	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,785,876.84	61,275,986.77	48,119,667.70	64,286,063.88	(3,010,077.11)	-4.9%
Certificated Pupil Support Salaries		1200	11,743,367.26	12,602,543.01	10,412,762.82	12,658,735.46	(56,192.45)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,509,335.81	5,160,109.35	4,286,417.53	5,460,027.29	(299,917.94)	-5.8%
Other Certificated Salaries		1900	17,143,424.19	17,457,304.40	13,236,439.81	17,400,755.83	56,548.57	0.3%
TOTAL, CERTIFICATED SALARIES			89,182,004.10	96,495,943.53	76,055,287.86	99,805,582.46	(3,309,638.93)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,992,697.56	19,377,698.39	14,774,127.93	18,975,190.00	402,508.39	2.1%
Classified Support Salaries		2200	14,678,308.59	12,161,396.91	10,168,379.85	13,276,844.24	(1,115,447.33)	-9.2%
Classified Supervisors' and Administrators' Salaries		2300	3,506,876.92	4,067,261.19	3,033,300.08	3,954,758.35	112,502.84	2.8%
Clerical, Technical and Office Salaries		2400	4,194,206.82	4,714,212.68	3,635,985.57	4,460,828.17	253,384.51	5.4%
Other Classified Salaries		2900	4,167,692.21	4,572,386.38	2,562,313.76	3,630,628.51	941,757.87	20.6%
TOTAL, CLASSIFIED SALARIES			55,539,782.10	44,892,955.55	34,174,107.19	44,298,249.27	594,706.28	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,457,072.79	45,628,965.09	13,199,980.11	46,221,188.77	(592,223.68)	-1.3%
PERS		3201-3202	11,755,987.20	11,860,280.54	9,262,284.39	11,992,643.30	(132,362.76)	-1.1%
OASDI/Medicare/Alternative		3301-3302	5,778,442.46	5,066,813.83	3,842,830.94	5,020,573.23	46,240.60	0.9%
Health and Welfare Benefits		3401-3402	53,037,666.20	34,080,625.48	27,162,286.88	34,076,214.68	4,410.80	0.0%
Unemployment Insurance		3501-3502	71,298.24	71,147.68	54,611.25	68,355.70	2,791.98	3.9%
Workers' Compensation		3601-3602	1,867,296.81	2,127,716.30	1,647,119.83	2,108,784.91	18,931.39	0.9%
OPEB, Allocated		3701-3702	10,572,070.57	7,715,521.14	6,008,604.47	7,715,935.29	(414.15)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,969.66	16,349.64	12,712.22	16,412.38	(62.74)	-0.4%
TOTAL, EMPLOYEE BENEFITS			123,549,803.93	106,567,419.70	61,190,430.09	107,220,108.26	(652,688.56)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,719,120.00	2,664,751.65	28,217.31	2,664,751.65	0.00	0.0%
Books and Other Reference Materials		4200	58,707.00	3,344,849.29	46,507.28	3,335,203.48	9,645.81	0.3%
Materials and Supplies		4300	15,011,093.56	29,716,120.32	2,191,898.76	13,546,201.71	16,169,918.61	54.4%
Noncapitalized Equipment		4400	1,418,795.64	2,680,226.09	4,632,007.86	6,925,516.13	(4,245,290.04)	-158.4%
Food		4700	0.00	429.58	429.58	429.58	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,207,716.20	38,406,376.93	6,899,060.79	26,472,102.55	11,934,274.38	31.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,420,894.78	102,589,578.91	54,089,268.60	99,677,823.19	2,911,755.72	2.8%
Travel and Conferences		5200	675,009.22	1,110,237.04	214,551.21	1,066,233.06	44,003.98	4.0%
Dues and Memberships		5300	8,200.00	11,432.98	7,106.95	659,618.24	(648,185.26)	-5,669.4%
Insurance		5400-5450	0.00	350.00	1,050.00	700.00	(350.00)	-100.0%
Operations and Housekeeping Services		5500	105,000.00	60,485.10	2,340.10	60,485.10	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	953,683.40	558,341.38	212,302.98	427,767.35	130,574.03	23.4%
Transfers of Direct Costs		5710	406,369.69	432,495.84	102,989.18	358,376.68	74,119.16	17.1%
Transfers of Direct Costs - Interfund		5750	(81,290.13)	(49,300.23)	50,554.60	(56,179.19)	6,878.96	-14.0%

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)
Professional/Consulting Services and Operating Expenditures		5800	12,344,076.58	27,358,848.52	11,400,870.50	25,777,435.69	1,581,412.83	5.8%
Communications		5900	33,200.00	42,469.25	10,949.67	28,688.91	13,780.34	32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,865,143.54	132,114,938.79	66,091,983.79	128,000,949.03	4,113,989.76	3.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	15,000.00	(6,638.31)	(6,638.31)	21,638.31	144.3%
Buildings and Improvements of Buildings		6200	2,227,803.54	2,311,948.06	(1,954,923.72)	184,768.17	2,127,179.89	92.0%
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	4,841,557.35	5,917,531.13	4,718,130.95	6,524,769.96	(607,238.83)	-10.3%
Equipment Replacement		6500	0.00	7,500.00	0.00	0.00	7,500.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	79,200.00	0.00	79,200.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,069,360.89	8,331,179.19	2,756,568.92	6,782,099.82	1,549,079.37	18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,719,859.71	10,996,067.62	7,725,793.01	10,734,681.71	261,385.91	2.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,719,859.71	10,996,067.62	7,725,793.01	10,734,681.71	261,385.91	2.4%
TOTAL, EXPENDITURES			340,133,670.47	437,804,881.31	254,893,231.65	423,313,773.10	14,491,108.21	3.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	147,081,944.23	197,160,637.78	897,282.63	197,898,666.46	738,028.68	0.4%
Contributions from Restricted Revenues		8990	0.00	(20,338,327.30)	(21,903,119.76)	(48,624,907.02)	(28,286,579.72)	139.1%
(e) TOTAL, CONTRIBUTIONS			147,081,944.23	176,822,310.48	(21,005,837.13)	149,273,759.44	(27,548,551.04)	-15.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			147,081,944.23	176,822,310.48	(21,005,837.13)	149,273,759.44	27,548,551.04	15.6%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	488,550,238.00	486,103,423.00	336,592,978.98	484,694,099.00	(1,409,324.00)	-0.3%
2) Federal Revenue		8100-8299	52,969,002.84	51,472,813.22	37,716,326.92	49,516,286.50	(1,956,526.72)	-3.8%
3) Other State Revenue		8300-8599	128,606,106.22	170,622,757.25	115,275,424.84	160,537,739.97	(10,085,017.28)	-5.9%
4) Other Local Revenue		8600-8799	22,531,662.96	16,508,562.66	28,107,113.39	33,002,439.59	16,493,876.93	99.9%
5) TOTAL, REVENUES			692,657,010.02	724,707,556.13	517,691,844.13	727,750,565.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	307,926,204.37	322,745,987.25	269,363,314.60	303,359,415.30	19,386,571.95	6.0%
2) Classified Salaries		2000-2999	120,263,892.41	109,838,524.89	87,552,481.13	109,923,045.08	(84,520.19)	-0.1%
3) Employee Benefits		3000-3999	264,234,725.44	271,170,957.40	196,911,126.40	265,799,510.50	5,371,446.90	2.0%
4) Books and Supplies		4000-4999	27,011,983.48	52,440,270.55	9,907,657.08	47,548,689.07	4,891,581.48	9.3%
5) Services and Other Operating Expenditures		5000-5999	63,801,296.30	187,829,423.92	98,194,172.27	183,333,316.55	4,496,107.37	2.4%
6) Capital Outlay		6000-6999	8,754,269.77	10,656,956.08	3,846,929.78	9,082,558.86	1,574,397.22	14.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	1,105,308.67	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,234,107.67)	(2,503,686.18)	(1,032,276.46)	(2,452,323.48)	(51,362.70)	2.1%
9) TOTAL, EXPENDITURES			791,136,731.10	953,556,900.91	665,848,713.47	917,972,678.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,479,721.08)	(228,849,344.78)	(148,156,869.34)	(190,222,113.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
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			3,755,880.00	11,140,777.55	2,986,272.68	10,276,796.30		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,723,841.08)	(217,708,567.23)	(145,170,596.66)	(179,945,317.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,129,658.38	157,129,658.38		157,129,658.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,129,658.38	157,129,658.38		157,129,658.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,129,658.38	157,129,658.38		157,129,658.38		
2) Ending Balance, June 30 (E + F1e)			62,405,817.30	(60,578,908.85)		(22,815,659.14)		
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	83,518,020.91	47,632,430.83		39,002,823.87		
c) Committed								

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(21,112,203.61)	(108,211,339.68)		(61,818,483.01)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	235,907,061.00	220,185,598.00	263,296,506.00	27,389,445.00	11.6%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	118,451,158.00	63,541,587.00	93,738,843.00	(24,712,315.00)	-20.9%
State Aid - Prior Years		8019	0.00	0.00	(5,857,472.11)	(4,458,081.00)	(4,458,081.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,686.00	325,701.68	648,686.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	99,671,094.00	104,254,430.00	56,842,368.57	104,254,430.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,565,525.00	3,791,291.00	4,154,550.23	3,791,291.00	0.00	0.0%
Prior Years' Taxes		8043	865,861.00	923,403.00	1,118,691.95	923,403.00	0.00	0.0%
Supplemental Taxes		8044	2,949,989.00	2,617,554.00	132,978.38	2,617,554.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,502,447.00	9,099,737.88	19,502,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,090,532.00	367,611.75	15,090,532.00	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	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	501,186,562.00	349,897,026.98	499,405,611.00	(1,780,951.00)	-0.4%
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	(18,027,463.00)	(17,771,203.00)	(13,304,048.00)	(17,399,576.00)	371,627.00	-2.1%
Property Taxes Transfers		8097	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			488,550,238.00	486,103,423.00	336,592,978.98	484,694,099.00	(1,409,324.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,499,941.53	11,555,853.19	10,499,941.53	0.00	0.0%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	662,791.00	895,263.00	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%
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%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	647,263.33	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	28,515,904.75	25,421,549.34	18,682,060.00	25,421,549.34	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,996,976.00	1,772,772.15	1,364,969.15	2,095,311.15	322,539.00	18.2%
Title III, Immigrant Student Program	4201	8290	212,771.00	559,977.78	224,631.57	559,977.78	0.00	0.0%
Title III, English Learner Program	4203	8290	1,145,901.00	1,761,623.08	653,742.18	1,761,623.08	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,947,442.25	6,565,929.34	1,122,625.00	4,406,839.94	(2,159,089.40)	-32.9%
Career and Technical Education	3500-3599	8290	529,284.00	463,430.00	37,167.00	463,430.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,532,327.00	2,765,224.50	3,412,350.68	(119,976.32)	-3.4%
TOTAL, FEDERAL REVENUE			52,969,002.84	51,472,813.22	37,716,326.92	49,516,286.50	(1,956,526.72)	-3.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	32,600,985.00	28,821,333.00	32,600,985.00	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	20,000.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,631,404.11	1,668,000.00	1,668,000.00	1,668,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,052,680.00	9,052,680.00	5,331,162.42	9,052,680.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	34,536,056.00	28,318,566.00	34,536,056.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	8,881,684.82	10,182,111.15	11,098,260.89	2,216,576.07	25.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,277,448.00	1,917,036.33	3,402,236.13	1,917,036.33	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	200,707.10	130,077.90	200,707.10	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,639,266.00	6,600,239.00	5,361,200.00	6,600,239.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,257,887.95	75,165,369.00	32,040,738.24	62,863,775.65	(12,301,593.35)	-16.4%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			128,606,106.22	170,622,757.25	115,275,424.84	160,537,739.97	(10,085,017.28)	-5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	89,889.00	89,889.00	19,643.56	89,889.00	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	2,642,357.00	2,762,488.17	2,330,794.69	2,762,488.17	0.00	0.0%
Interest		8660	10,223,946.00	2,223,946.00	1,406,867.09	2,223,946.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,071,280.00	1,071,280.00	366,969.31	1,071,280.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,504,190.96	10,360,959.49	23,982,838.74	26,854,836.42	16,493,876.93	159.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,531,662.96	16,508,562.66	28,107,113.39	33,002,439.59	16,493,876.93	99.9%
TOTAL, REVENUES			692,657,010.02	724,707,556.13	517,691,844.13	727,750,565.06	3,043,008.93	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	226,583,607.36	240,128,965.08	203,793,018.61	222,087,260.71	18,041,704.37	7.5%
Certificated Pupil Support Salaries		1200	32,434,358.48	33,451,257.68	27,649,427.24	31,645,124.84	1,806,132.84	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	28,740,341.94	28,738,419.07	23,753,995.30	29,229,187.76	(490,768.69)	-1.7%
Other Certificated Salaries		1900	20,167,896.59	20,427,345.42	14,166,873.45	20,397,841.99	29,503.43	0.1%
TOTAL, CERTIFICATED SALARIES			307,926,204.37	322,745,987.25	269,363,314.60	303,359,415.30	19,386,571.95	6.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,324,770.99	24,809,024.25	17,695,533.30	24,622,871.74	186,152.51	0.8%
Classified Support Salaries		2200	39,457,426.56	36,478,412.12	31,029,358.20	37,858,499.76	(1,380,087.64)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	13,699,590.81	13,726,615.62	11,004,215.02	13,555,112.06	171,503.56	1.2%
Clerical, Technical and Office Salaries		2400	26,196,765.35	26,345,239.87	22,265,919.34	26,220,313.43	124,926.44	0.5%
Other Classified Salaries		2900	8,585,338.70	8,479,233.03	5,557,455.27	7,666,248.09	812,984.94	9.6%
TOTAL, CLASSIFIED SALARIES			120,263,892.41	109,838,524.89	87,552,481.13	109,923,045.08	(84,520.19)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	81,222,368.09	87,247,652.55	47,753,538.70	82,940,291.50	4,307,361.05	4.9%
PERS		3201-3202	30,072,843.11	29,186,847.88	22,881,790.48	29,500,485.87	(313,637.99)	-1.1%
OASDI/Medicare/Alternative		3301-3302	15,664,732.25	13,271,974.00	10,874,345.07	12,681,522.61	590,451.39	4.4%
Health and Welfare Benefits		3401-3402	102,616,024.48	110,148,036.03	90,834,554.44	110,680,164.37	(532,128.34)	-0.5%
Unemployment Insurance		3501-3502	212,581.17	134,562.41	179,362.78	120,666.82	13,895.59	10.3%
Workers' Compensation		3601-3602	6,117,909.64	6,118,073.74	5,344,115.78	5,821,487.21	296,586.53	4.8%
OPEB, Allocated		3701-3702	28,278,059.61	25,002,293.80	18,995,921.07	23,992,176.69	1,010,117.11	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,207.09	61,516.99	47,498.08	62,715.43	(1,198.44)	-1.9%
TOTAL, EMPLOYEE BENEFITS			264,234,725.44	271,170,957.40	196,911,126.40	265,799,510.50	5,371,446.90	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,804,146.00	2,731,070.98	42,772.99	2,682,989.06	48,081.92	1.8%
Books and Other Reference Materials		4200	224,036.00	3,483,429.91	147,699.68	3,448,622.75	34,807.16	1.0%
Materials and Supplies		4300	21,870,880.73	39,154,066.43	4,597,625.25	30,342,045.64	8,812,020.79	22.5%
Noncapitalized Equipment		4400	2,112,920.75	7,071,273.65	5,119,129.58	11,074,602.04	(4,003,328.39)	-56.6%
Food		4700	0.00	429.58	429.58	429.58	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,011,983.48	52,440,270.55	9,907,657.08	47,548,689.07	4,891,581.48	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	24,095,678.72	107,736,843.96	55,323,100.63	104,486,347.44	3,250,496.52	3.0%
Travel and Conferences		5200	1,357,884.78	1,610,652.81	311,144.06	1,570,548.60	40,104.21	2.5%
Dues and Memberships		5300	208,792.00	250,643.00	189,138.49	897,272.60	(646,629.60)	-258.0%
Insurance		5400-5450	3,865,191.54	5,957,486.94	4,180,981.22	5,958,011.94	(525.00)	0.0%
Operations and Housekeeping Services		5500	147,000.00	15,238,828.66	11,977,824.11	15,237,957.66	871.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,786,164.60	2,545,358.42	485,722.27	2,352,125.36	193,233.06	7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,680,206.13)	(1,736,703.13)	(1,713,055.73)	(1,757,837.38)	21,134.25	-1.2%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	31,403,268.27	54,642,531.09	26,224,030.79	52,921,174.55	1,721,356.54	3.2%
Communications		5900	1,617,522.52	1,583,782.17	1,215,286.43	1,667,715.78	(83,933.61)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,801,296.30	187,829,423.92	98,194,172.27	183,333,316.55	4,496,107.37	2.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	15,000.00	(6,638.31)	(6,638.31)	21,638.31	144.3%
Buildings and Improvements of Buildings		6200	2,227,803.54	2,330,785.65	(1,937,016.26)	202,848.10	2,127,937.55	91.3%
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	6,462,466.23	8,148,020.43	5,790,584.35	8,761,596.27	(613,575.84)	-7.5%
Equipment Replacement		6500	64,000.00	83,950.00	0.00	45,552.80	38,397.20	45.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	79,200.00	0.00	79,200.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,754,269.77	10,656,956.08	3,846,929.78	9,082,558.86	1,574,397.22	14.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	49,220.00	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	1,367,932.00	1,367,932.00	1,049,606.00	1,367,932.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	6,482.67	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	1,105,308.67	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,503,686.18)	(1,032,276.46)	(2,452,323.48)	(51,362.70)	2.1%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,234,107.67)	(2,503,686.18)	(1,032,276.46)	(2,452,323.48)	(51,362.70)	2.1%
TOTAL, EXPENDITURES			791,136,731.10	953,556,900.91	665,848,713.47	917,972,678.88	35,584,222.03	3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	12,755,880.00	2,986,272.68	12,755,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,615,102.45	0.00	2,479,083.70	(863,981.25)	-53.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	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)			3,755,880.00	11,140,777.55	2,986,272.68	10,276,796.30	863,981.25	7.8%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	16,787,548.12
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	380,180.45
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	524.44
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	8.40
4035	ESSA: Title II, Part A, Supporting Effective Instruction	476,251.16
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	33,986.51
4203	ESSA: Title III, English Learner Student Program	100,186.43
5810	Other Restricted Federal	429,256.04
6211	Literacy Coaches and Reading Specialists Grant Program	2,212,787.16
6332	CA Community Schools Partnership Act - Implementation Grant	1,721,454.00
6383	Golden State Pathways Program	226,055.63
6546	Mental Health-Related Services	4,742.64
6547	Special Education Early Intervention Preschool Grant	1,101,920.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,377,831.16
7399	LCFF Equity Multiplier	4,740,948.79
7810	Other Restricted State	461,068.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	470,438.27
9010	Other Restricted Local	1,477,635.70
Total, Restricted Balance		39,002,823.87

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,658.07	33,609.77	33,195.01	33,594.38	(15.39)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,658.07	33,609.77	33,195.01	33,594.38	(15.39)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	70.50	70.50	83.89	83.89	13.39	19.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	70.50	70.50	83.89	83.89	13.39	19.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,728.57	33,680.27	33,278.90	33,678.27	(2.00)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
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	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,365.56	1,365.56	5,125.04	5,125.04	3,759.48	275.0%
2. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	1,365.56	1,365.56	5,125.04	5,125.04	3,759.48	275.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program 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)
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)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,365.56	1,365.56	5,125.04	5,125.04	3,759.48	275.0%

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) 17,473,928.59
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) 658,785,627.13

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) 2.65%

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.

**Entry
required**

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) 28,136,173.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,576,627.21

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	2,307,207.28
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)	8,106.27
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)	38,028,114.10
9. Carry-Forward Adjustment (Part IV, Line F)	4,500,181.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,528,295.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	456,715,725.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	124,680,068.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	104,879,564.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,084,033.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	670,543.61
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	69,772.45
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,045,878.57
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)	2,753,942.43
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)	6,830.70
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)	84,757,218.48
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)	319,190.76
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,044,947.65
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,434,493.96
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,313,614.63
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)	854,775,825.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.45%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.98%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	38,028,114.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,432,398.29
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.09%) times Part III, Line B19); zero if negative	4,500,181.15
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.09%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,500,181.15
E. Optional allocation of negative carry-forward adjustment over more than one year	
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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	4,500,181.15

Approved
indirect cost
rate: 4.09%

Highest rate
used in any
program: 4.09%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	19,764,949.19	807,460.04	4.09%
01	3010	21,365,071.17	873,938.02	4.09%
01	3182	850,254.99	34,746.00	4.09%
01	3310	9,598,709.63	392,587.22	4.09%
01	3311	210,655.59	8,615.81	4.09%
01	3315	221,777.31	9,070.69	4.09%
01	3345	2,142.00	87.60	4.09%
01	3386	29,301.57	1,198.43	4.09%
01	3395	14,561.44	595.56	4.09%
01	3410	184,038.81	7,527.19	4.09%
01	3550	428,133.28	17,516.39	4.09%
01	4035	1,555,442.40	63,617.59	4.09%
01	4124	957,280.65	23,212.00	2.42%
01	4127	2,692,358.29	110,117.45	4.09%
01	4201	537,974.62	22,003.16	4.09%
01	4203	1,596,153.95	65,282.70	4.09%
01	4510	23,556.94	900.00	3.82%
01	5630	75,018.59	3,068.26	4.09%
01	5810	496,590.64	3,929.00	0.79%
01	6010	100,055.61	4,092.27	4.09%
01	6019	998,155.90	40,824.58	4.09%
01	6053	1,445,133.57	59,105.96	4.09%
01	6211	914,306.05	37,388.54	4.09%
01	6266	2,614,036.71	106,900.03	4.09%
01	6332	7,595,127.61	310,640.72	4.09%
01	6383	80,445.30	3,290.21	4.09%
01	6385	78,410.67	3,206.99	4.09%
01	6387	1,734,503.21	70,941.18	4.09%
01	6388	777,141.31	31,085.65	4.00%
01	6500	139,803,943.92	5,717,981.31	4.09%
01	6520	410,976.08	16,808.92	4.09%
01	6546	2,719,176.06	111,214.30	4.09%
01	6547	2,049,453.33	83,822.64	4.09%
01	6695	192,820.73	7,886.37	4.09%
01	6770	4,980,718.55	32,733.02	0.66%
01	7085	837,420.79	34,250.51	4.09%
01	7220	568,231.33	23,240.67	4.09%
01	7311	37,004.89	1,513.50	4.09%

Sacramento City Unified
Sacramento County

End of Year Projection
2025-26 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

34 67439 0000000
Form ICR
G832C9AGPM(2025-26)

01	7339	85,586.71	3,500.50	4.09%
01	7399	3,692,025.33	150,962.94	4.09%
01	7412	1,634,834.89	66,864.75	4.09%
01	7413	478,905.26	19,587.23	4.09%
01	7810	1,964,195.90	35,780.46	1.82%
01	8150	30,295,806.63	1,239,098.49	4.09%
01	9010	3,850,041.99	76,486.86	1.99%
09	2600	2,380,415.61	92,165.36	3.87%
09	3010	464,418.23	15,855.11	3.41%
09	6019	410,000.31	16,770.69	4.09%
09	6053	194,835.64	7,969.00	4.09%
09	6266	110,445.90	4,517.39	4.09%
09	6546	115,687.00	4,364.42	3.77%
09	6762	710,245.04	29,080.78	4.09%
09	6770	396,549.01	4,306.29	1.09%
09	7311	5,348.26	218.74	4.09%
09	7339	686,813.68	28,090.23	4.09%
09	7399	62,027.70	2,537.20	4.09%
09	7435	1,994,797.71	78,245.85	3.92%
11	5810	603,449.60	23,545.34	3.90%
11	6371	219,910.66	8,994.35	4.09%
12	5025	349,130.20	14,266.80	4.09%
12	5050	60,041.00	2,456.00	4.09%
12	5058	21,164.16	865.42	4.09%
12	5059	187,715.51	7,678.51	4.09%
12	5066	485,244.05	19,855.52	4.09%
12	5160	241,117.50	9,861.27	4.09%
12	5210	6,636,093.11	271,427.62	4.09%
12	6040	24,679.60	1,009.40	4.09%
12	6052	14,411.00	589.00	4.09%
12	6105	8,214,880.61	335,965.35	4.09%
12	6127	1,183,362.27	48,426.09	4.09%
12	6130	124,981.40	5,111.04	4.09%
12	6160	23,747.49	971.51	4.09%
12	7810	2,615,111.12	106,952.03	4.09%
12	9010	1,832,263.70	74,886.55	4.09%
13	5310	28,343,132.13	1,158,926.73	4.09%
13	5320	1,174,940.01	48,055.05	4.09%
13	5330	593,453.42	24,268.07	4.09%
13	7810	100,018.81	4,090.77	4.09%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	482,006,035.00	3.03%	496,600,640.00	2.56%	509,328,018.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,001,560.00	115.34%	17,230,237.65	12.26%	19,342,443.60
4. Other Local Revenues	8600-8799	19,475,406.43	(79.27%)	4,037,099.96	1.82%	4,110,705.54
5. Other Financing Sources						
a. Transfers In	8900-8929	12,755,880.00	(70.56%)	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(149,273,759.44)	44.00%	(214,947,795.08)	1.02%	(217,134,649.37)
6. Total (Sum lines A1 thru A5c)		372,965,121.99	(17.77%)	306,676,062.53	4.15%	319,402,397.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				203,553,832.84		247,741,413.02
b. Step & Column Adjustment				3,256,861.33		3,963,862.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				40,930,718.85		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	203,553,832.84	21.71%	247,741,413.02	1.60%	251,705,275.62
2. Classified Salaries						
a. Base Salaries				65,624,795.81		59,170,066.94
b. Step & Column Adjustment				918,747.13		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,373,476.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,624,795.81	(9.84%)	59,170,066.94	0.00%	59,170,066.94
3. Employee Benefits	3000-3999	158,579,402.24	11.24%	176,399,352.83	.72%	177,670,302.97
4. Books and Supplies	4000-4999	21,076,586.52	(53.54%)	9,791,158.38	2.75%	10,060,415.25
5. Services and Other Operating Expenditures	5000-5999	55,332,367.52	(14.01%)	47,581,643.52	2.87%	48,946,789.68
6. Capital Outlay	6000-6999	2,300,459.04	(79.16%)	479,409.04	0.00%	479,409.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,187,005.19)	34.61%	(17,751,083.99)	0.00%	(17,751,083.99)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,479,083.70	0.00%	2,479,083.70	0.00%	2,479,083.70
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)		497,137,989.48	6.06%	527,269,510.44	1.30%	534,138,726.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(124,172,867.49)		(220,593,447.91)		(214,736,328.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,354,384.48		(61,818,483.01)		(282,411,930.92)
2. Ending Fund Balance (Sum lines C and D1)		(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
E. AVAILABLE RESERVES						
1. General Fund						
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	(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District's MYP Assumptions are as follows: All State and Federal COLA Assumptions reflect the Governor's May Revise 2025-26 The District's current local assumptions for step and column are 1.6% for Certificated and 1.4% for Classified. A projected 2% increase has been assumed for SCTA and 2% projected increase for SEIU, though other bargaining units are included in the classified line. The District has progressed in negotiations with SEIU and although ratifications are in progress, it is imperative that the District reflect the proposed 2% increase for 2026-27; though not normally executed in this manner. Vacancy Savings for the last quarter has been applied for Unrestricted Resources. Vacancy savings for Special Education has also been applied accordingly. The following Unrestricted Adjustments have also been applied per the FSP. 2026-27 The 2026-27 Budget also includes the projections from the Governor's May Revise, excluding the Student Support & Professional Development Grant. No assumptions for salary increases are in the MYP Assumption tool as the assumptions for salary increases for SCTA and SEIU are in the Budget Model. H & W Benefits will also be amended as rate projections are coming in. The H & W Final H & W Rate increases are not in the budget model to date, but the current assumption of 4% as we finalize the adopted budget. Add approved positions were rolled into the budget model and we are continuing to reconcile the changes, along with Human Resources to complete the reconciliation and budget projections for the final adopted budget to be presented at the April 18th. Current adjustments to expedite the modeling process for Unrestricted are noted in the adjustments tab in Resource 0000. Special Education has been trued up to the current budget model and all other adjustments have been made to the 9000 Resource Code section. Resources 3218, 3219, 6019, & 6266 have been expired due to fully expending or sweeping the remaining funds. Other Restricted Resources in the 9000 Object codes have been swept as well and no longer carryover to the 2026-27+ years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,688,064.00	9.00%	2,930,029.00	0.00%	2,930,029.00
2. Federal Revenues	8100-8299	49,516,286.50	(19.29%)	39,965,255.87	0.00%	39,965,255.87
3. Other State Revenues	8300-8599	152,536,179.97	16.61%	177,876,466.35	2.77%	182,802,101.23
4. Other Local Revenues	8600-8799	13,527,033.16	(36.15%)	8,637,173.56	0.00%	8,637,173.56
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	149,273,759.44	44.00%	214,947,795.08	1.02%	217,134,649.37
6. Total (Sum lines A1 thru A5c)		367,541,323.07	20.90%	444,356,719.86	1.60%	451,469,209.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,805,582.46		104,918,782.95
b. Step & Column Adjustment				1,596,889.36		1,678,700.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,516,311.13		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,805,582.46	5.12%	104,918,782.95	1.60%	106,597,483.46
2. Classified Salaries						
a. Base Salaries				44,298,249.27		69,322,721.44
b. Step & Column Adjustment				620,175.47		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				24,404,296.70		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,298,249.27	56.49%	69,322,721.44	0.00%	69,322,721.44
3. Employee Benefits	3000-3999	107,220,108.26	48.16%	158,857,747.50	.83%	160,174,570.31
4. Books and Supplies	4000-4999	26,472,102.55	(40.01%)	15,881,801.51	2.75%	16,318,551.07
5. Services and Other Operating Expenditures	5000-5999	128,000,949.03	(43.91%)	71,798,583.79	2.74%	73,765,237.31
6. Capital Outlay	6000-6999	6,782,099.82	(86.01%)	948,900.00	0.00%	948,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,734,681.71	37.95%	14,808,305.89	0.00%	14,808,305.89
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)		423,313,773.10	3.12%	436,536,843.08	1.24%	441,935,769.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(55,772,450.03)		7,819,876.78		9,533,439.55
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		94,775,273.90		39,002,823.87		46,822,700.65
2. Ending Fund Balance (Sum lines C and D1)		39,002,823.87		46,822,700.65		56,356,140.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	39,002,823.87		46,822,700.65		56,356,140.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,002,823.87		46,822,700.65		56,356,140.20
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District's MYP Assumptions are as follows: All State and Federal COLA Assumptions reflect the Governor's May Revise 2025-26 The District's current local assumptions for step and column are 1.6% for Certificated and 1.4% for Classified. A projected 2% increase has been assumed for SCTA and 2% projected increase for SEIU, though other bargaining units are included in the classified line. The District has progressed in negotiations with SEIU and although ratifications are in progress, it is imperative that the District reflect the proposed 2% increase for 2026-27; though not normally executed in this manner. Vacancy Savings for the last quarter has been applied for Unrestricted Resources. Vacancy savings for Special Education has also been applied accordingly. The following Unrestricted Adjustments have also been applied per the FSP. 2026-27 The 2026-27 Budget also includes the projections from the Governor's May Revise, excluding the Student Support & Professional Development Grant. No assumptions for salary increases are in the MYP Assumption tool as the assumptions for salary increases for SCTA and SEIU are in the Budget Model. H & W Benefits will also be amended as rate projections are coming in. The H & W Final H & W Rate increases are not in the budget model to date, but the current assumption of 4% as we finalize the adopted budget. Add approved positions were rolled into the budget model and we are continuing to reconcile the changes, along with Human Resources to complete the reconciliation and budget projections for the final adopted budget to be presented at the April 18th. Current adjustments to expedite the modeling process for Unrestricted are noted in the adjustments tab in Resource 0000. Special Education has been trued up to the current budget model and all other adjustments have been made to the 9000 Resource Code section. Resources 3218, 3219, 6019, & 6266 have been expired due to fully expending or sweeping the remaining funds. Other Restricted Resources in the 9000 Object codes have been swept as well and no longer carryover to the 2026-27+ years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	484,694,099.00	3.06%	499,530,669.00	2.55%	512,258,047.00
2. Federal Revenues	8100-8299	49,516,286.50	(19.29%)	39,965,255.87	0.00%	39,965,255.87
3. Other State Revenues	8300-8599	160,537,739.97	21.53%	195,106,704.00	3.61%	202,144,544.83
4. Other Local Revenues	8600-8799	33,002,439.59	(61.60%)	12,674,273.52	.58%	12,747,879.10
5. Other Financing Sources						
a. Transfers In	8900-8929	12,755,880.00	(70.56%)	3,755,880.00	0.00%	3,755,880.00
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)		740,506,445.06	1.42%	751,032,782.39	2.64%	770,871,606.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				303,359,415.30		352,660,195.97
b. Step & Column Adjustment				4,853,750.69		5,642,563.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				44,447,029.98		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	303,359,415.30	16.25%	352,660,195.97	1.60%	358,302,759.08
2. Classified Salaries						
a. Base Salaries				109,923,045.08		128,492,788.38
b. Step & Column Adjustment				1,538,922.60		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				17,030,820.70		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	109,923,045.08	16.89%	128,492,788.38	0.00%	128,492,788.38
3. Employee Benefits	3000-3999	265,799,510.50	26.13%	335,257,100.33	.77%	337,844,873.28
4. Books and Supplies	4000-4999	47,548,689.07	(46.01%)	25,672,959.89	2.75%	26,378,966.32
5. Services and Other Operating Expenditures	5000-5999	183,333,316.55	(34.88%)	119,380,227.31	2.79%	122,712,026.99
6. Capital Outlay	6000-6999	9,082,558.86	(84.27%)	1,428,309.04	0.00%	1,428,309.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,452,323.48)	20.00%	(2,942,778.10)	0.00%	(2,942,778.10)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,479,083.70	0.00%	2,479,083.70	0.00%	2,479,083.70
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)		920,451,762.58	4.71%	963,806,353.52	1.27%	976,074,495.69
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(179,945,317.52)		(212,773,571.13)		(205,202,888.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		157,129,658.38		(22,815,659.14)		(235,589,230.27)
2. Ending Fund Balance (Sum lines C and D1)		(22,815,659.14)		(235,589,230.27)		(440,792,119.16)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	39,002,823.87		46,822,700.65		56,356,140.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(22,815,659.14)		(235,589,230.27)		(440,792,119.16)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
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)		(61,818,483.01)		(282,411,930.92)		(497,148,259.36)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		(6.72%)		(29.30%)		(50.93%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)		38,320.05		41,126.82		49,848.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		920,451,762.58		963,806,353.52		976,074,495.69
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)		920,451,762.58		963,806,353.52		976,074,495.69
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)		18,409,035.25		19,276,127.07		19,521,489.91
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)		18,409,035.25		19,276,127.07		19,521,489.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

2025-26 Third Interim Multi-Year Projections

Description	2025-26 Third Interim Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	\$482,006,035	\$2,688,064	484,694,099	496,600,640	2,930,029	499,530,669	509,328,018	2,930,029	512,258,047
Federal Revenues	\$0	\$49,516,287	49,516,287	-	39,965,256	39,965,256	-	39,965,256	39,965,256
Other State Revenues	\$8,001,560	\$152,536,180	160,537,740	17,230,238	177,876,466	195,106,704	19,342,444	182,802,101	202,144,545
Other Local Revenues	\$19,475,406	\$13,527,033	33,002,440	4,037,100	8,637,174	12,674,274	4,110,706	8,637,174	12,747,879
TOTAL REVENUES	\$509,483,001	218,267,564	727,750,565	517,867,978	229,408,925	747,276,902	532,781,167	234,334,560	767,115,727
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	\$203,553,833	\$99,805,582	303,359,415	247,741,413	104,918,783	352,660,196	251,705,276	106,597,483	358,302,759
Classified Salaries	\$65,624,796	\$44,298,249	109,923,045	59,170,067	69,322,721	128,492,788	59,170,067	69,322,721	128,492,788
Employee Benefits	\$158,579,402	\$107,220,108	265,799,511	176,399,353	158,857,748	335,257,100	177,670,303	160,174,570	337,844,873
Books & Supplies	\$21,076,587	\$26,472,103	47,548,689	9,791,158	15,881,802	25,672,960	10,060,415	16,318,551	26,378,966
Services & Other Operating Expenses	\$55,332,368	\$128,000,949	183,333,317	47,581,644	71,798,584	119,380,227	48,946,790	73,765,237	122,712,027
Capital Outlay	\$2,300,459	\$6,782,100	9,082,559	479,409	948,900	1,428,309	479,409	948,900	1,428,309
Other Outgo (excluding Indirect Costs)	\$1,378,467	\$0	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(\$13,187,005)	\$10,734,682	(2,452,323)	(17,751,084)	14,808,306	(2,942,778)	(17,751,084)	14,808,306	(2,942,778)
TOTAL EXPENDITURES	\$494,658,906	423,313,773	917,972,679	524,790,427	436,536,843	961,327,270	531,659,643	441,935,769	973,595,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$14,824,096	(205,046,209)	(190,222,114)	(6,922,449)	(207,127,918)	(214,050,367)	1,121,525	(207,601,210)	(206,479,685)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	\$12,755,880	\$0	12,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	\$2,479,084	\$0	2,479,084	2,479,084	-	2,479,084	2,479,084	-	2,479,084
Other Sources/Uses	\$0	\$0	-						
Sources	\$0	\$0	-						
Uses	\$0	\$0	-						
Contributions	(\$149,273,759)	\$149,273,759	-	(214,947,795)	214,947,795	-	(217,134,649)	217,134,649	-
TOTAL, OTHER FINANCING SOURCES/USES	(\$138,996,963)	149,273,759	10,276,796	(213,670,999)	214,947,795	1,276,796	(215,857,853)	217,134,649	1,276,796
NET INCREASE (DECREASE) IN FUND BALANCE	(\$124,172,867)	(55,772,450)	(179,945,318)	(220,593,448)	7,819,877	(212,773,571)	(214,736,328)	9,533,440	(205,202,889)
FUND BALANCE, RESERVES									
Beginning Fund Balance	\$62,354,384	94,775,274	157,129,658	(61,818,483)	39,002,824	(22,815,659)	(282,411,931)	46,822,701	(235,589,230)
Ending Fund Balance	(\$61,818,483)	39,002,824	(22,815,659)	(282,411,931)	46,822,701	(235,589,230)	(497,148,259)	56,356,140	(440,792,119)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	\$0	-	-	-	-	-	-	-	-
Stores	\$0	39,002,824	39,002,824	-	-	-	-	-	-
Restricted	\$0	-	-	-	46,822,701	46,822,701	-	56,356,140	56,356,140
Reserve for Economic Uncertainties	\$0	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(\$61,818,483)	-	(61,818,483)	(282,411,931)	-	(282,411,931)	(497,148,259)	-	(497,148,259)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NO ACTUALS									
A. BEGINNING CASH			237,125,895.35	157,219,780.48	118,914,731.70	135,203,409.90	109,816,452.19	83,434,364.11	60,872,933.12	107,093,262.53
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		0.00	(1,694,380.00)	47,550,666.00	49,358,859.89	25,378,145.00	47,550,666.00	25,378,145.00	21,717,022.00
Property Taxes	8020-8079		0.00	0.00	0.00	(878,684.06)	516,363.61	0.00	65,496,382.90	0.00
Miscellaneous Funds	8080-8099		0.00	(1,013,628.00)	(1,373,485.47)	(1,366,218.58)	(348,593.00)	(2,414,036.00)	(1,381,307.00)	(348,593.00)
Federal Revenue	8100-8299		672,061.91	25,431.27	1,183,461.79	9,004,547.00	47,595.33	12,041,005.71	494,872.21	1,676,036.46
Other State Revenue	8300-8599		2,779.24	24,656,745.24	14,652,064.02	23,141,974.23	12,573,825.75	11,314,850.96	8,590,451.44	12,112,278.24
Other Local Revenue	8600-8799		(3,555,869.37)	1,215,754.33	8,184,063.22	(2,016,392.47)	4,134,006.65	1,187,864.36	491,510.66	4,010,391.53
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	2,986,272.68	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(2,881,028.22)	23,189,922.84	70,196,769.56	77,244,086.01	42,301,343.34	69,680,351.03	102,056,327.89	39,167,135.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,018,554.44	30,333,962.60	27,996,884.38	29,037,158.78	30,454,526.23	30,239,926.12	29,138,419.35	29,256,755.07
Classified Salaries	2000-2999		5,399,650.36	9,412,874.00	8,988,339.67	8,889,002.05	8,834,582.72	9,393,012.49	9,027,413.80	8,865,264.65
Employee Benefits	3000-3999		5,241,820.03	21,294,030.01	20,836,051.23	21,008,531.52	19,870,305.32	21,338,348.90	21,739,241.67	21,741,405.52
Books and Supplies	4000-4999		(115,121.79)	504,321.27	621,776.32	1,132,897.12	730,696.25	1,015,040.25	1,888,886.85	1,938,510.67
Services	5000-5999		844,875.37	4,754,413.51	7,569,698.37	5,214,709.78	9,925,347.51	13,505,429.35	10,051,851.62	19,452,475.60
Capital Outlay	6000-6999		34,717.98	29,542.72	975,487.60	2,775,321.76	(2,667,823.97)	1,279,976.44	337,629.54	179,509.48
Other Outgo	7000-7499		0.00	142,303.00	93,414.68	97,535.00	99,695.89	97,535.00	(224,755.74)	(482,635.12)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	79,200.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,424,496.39	66,471,447.11	67,081,652.25	68,155,156.01	67,326,529.95	76,869,268.55	71,958,687.09	80,951,285.87
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,625,917.11	164,427.15	(129,361.42)	(105,162.41)	1,562,777.57	(1,333,408.99)	(59,271.88)	35,619.59	(99,836.39)
Accounts Receivable	9200-9299	57,821,101.20	6,370,118.71	777,196.02	11,084,326.92	(7,689,314.70)	1,166,005.57	(57,262.59)	(97,379.04)	537,736.58
Due From Other Funds	9310	9,448,385.60	0.00	0.00	9,448,385.60	0.00	0.00	0.00	0.00	0.00
Stores	9320	103,200.71	21.27	237.60	70.89	42.54	28.35	996.07	1,683.75	457.26
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		68,998,604.62	6,534,567.13	648,072.20	20,427,621.00	(6,126,494.59)	(167,375.07)	(115,538.40)	(60,075.70)	438,357.45
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	140,073,514.16	69,135,157.39	(4,328,403.29)	(1,631,359.69)	28,653,334.84	1,188,526.40	15,256,975.07	(16,182,764.31)	6,943,344.60
Due To Other Funds	9610	6,082,310.66	0.00	0.00	6,082,310.66	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,839,016.77	0.00	0.00	2,803,109.14	(303,941.72)	1,000.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		148,994,841.59	69,135,157.39	(4,328,403.29)	7,254,060.11	28,349,393.12	1,189,526.40	15,256,975.07	(16,182,764.31)	6,943,344.60
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(79,996,236.97)	(62,600,590.26)	4,976,475.49	13,173,560.89	(34,475,887.71)	(1,356,901.47)	(15,372,513.47)	16,122,688.61	(6,504,987.15)
E. NET INCREASE/DECREASE (B - C + D)			(79,906,114.87)	(38,305,048.78)	16,288,678.20	(25,386,957.71)	(26,382,088.08)	(22,561,430.99)	46,220,329.41	(48,289,137.79)
F. ENDING CASH (A + E)			157,219,780.48	118,914,731.70	135,203,409.90	109,816,452.19	83,434,364.11	60,872,933.12	107,093,262.53	58,804,124.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NO ACTUALS								
A. BEGINNING CASH		58,804,124.74	65,611,935.24	27,059,647.62	25,363,944.99				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	40,913,567.00	21,717,022.00	21,704,257.00	42,970,636.00	10,032,662.11	0.00	352,577,268.00	352,577,268.00
Property Taxes	8020-8079	6,907,563.74	(.05)	57,655,802.53	16,472,110.49	658,803.84	0.00	146,828,343.00	146,828,343.00
Miscellaneous Funds	8080-8099	(1,727,378.00)	(3,345,121.00)	(245,909.70)	(245,910.65)	0.00	(901,331.60)	(14,711,512.00)	(14,711,512.00)
Federal Revenue	8100-8299	15,419,088.15	(2,847,772.91)	(11,555,853.19)	2,029,293.68	21,723,626.52	(397,107.43)	49,516,286.50	49,516,286.50
Other State Revenue	8300-8599	21,621,129.54	(2,063,091.29)	9,379,783.24	39,995,950.91	0.00	(15,441,001.55)	160,537,739.97	160,537,739.97
Other Local Revenue	8600-8799	776,945.92	2,659,652.56	704,200.00	1,830,749.40	13,379,562.80	0.00	33,002,439.59	33,002,439.59
Interfund Transfers In	8900-8929	0.00	0.00	0.00	9,769,607.32	0.00	0.00	12,755,880.00	12,755,880.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		83,910,916.35	16,120,689.31	77,642,279.88	112,822,437.15	45,794,655.27	(16,739,440.58)	740,506,445.06	740,506,445.06
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	30,134,774.21	29,752,353.42	28,240,273.88	32,306,873.32	0.00	(26,551,046.50)	303,359,415.30	303,359,415.30
Classified Salaries	2000-2999	9,661,202.73	9,081,138.66	9,336,274.62	9,303,323.06	3,730,966.27	0.00	109,923,045.08	109,923,045.08
Employee Benefits	3000-3999	22,021,086.69	21,820,305.51	21,333,885.18	50,700,527.20	0.00	(3,146,028.28)	265,799,510.50	265,799,510.50
Books and Supplies	4000-4999	1,384,008.90	806,425.70	3,838,627.80	3,146,416.23	12,247,167.10	18,409,036.40	47,548,689.07	47,548,689.07
Services	5000-5999	16,366,165.48	10,509,205.68	15,383,229.82	15,402,012.76	50,357,349.51	3,996,552.19	183,333,316.55	183,333,316.55
Capital Outlay	6000-6999	884,660.77	17,907.46	312,248.81	2,865,655.49	2,057,724.78	0.00	9,082,558.86	9,082,558.86
Other Outgo	7000-7499	141,276.83	108,662.67	97,535.00	282,343.54	0.00	(1,526,767.23)	(1,073,856.48)	(1,073,856.48)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,615,102.45	0.00	863,981.25	2,479,083.70	2,479,083.70
All Other Financing Uses	7630-7699	(79,200.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		80,513,975.61	72,095,999.10	78,542,075.11	115,622,254.05	68,393,207.66	(7,954,272.17)	920,451,762.58	920,451,762.58
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(69,507.81)	174,593.18	(55,000.00)	(25,000.00)	0.00	1,565,048.52	1,625,917.11	
Accounts Receivable	9200-9299	(79,243.23)	15,453,900.95	447,119.00	45,000.00	0.00	29,862,897.01	57,821,101.20	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	9,448,385.60	
Stores	9320	845.32	608.18	500.00	500.00	0.00	97,209.48	103,200.71	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(147,905.72)	15,629,102.31	392,619.00	20,500.00	0.00	31,525,155.01	68,998,604.62	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(3,558,775.48)	(1,792,919.86)	1,188,526.40	2,043,005.00	0.00	43,158,867.09	140,073,514.16	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	6,082,310.66	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	(1,000.00)	0.00	0.00	0.00	339,849.35	2,839,016.77	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(3,558,775.48)	(1,793,919.86)	1,188,526.40	2,043,005.00	0.00	43,498,716.44	148,994,841.59	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		3,410,869.76	17,423,022.17	(795,907.40)	(2,022,505.00)	0.00	(11,973,561.43)	(79,996,236.97)	
E. NET INCREASE/DECREASE (B - C + D)		6,807,810.50	(38,552,287.62)	(1,695,702.63)	(4,822,321.90)	(22,598,552.39)	(20,758,729.84)	(259,941,554.49)	(179,945,317.52)
F. ENDING CASH (A + E)		65,611,935.24	27,059,647.62	25,363,944.99	20,541,623.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(22,815,659.14)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			20,541,623.09	77,423,062.55	31,439,895.03	57,137,467.92	8,335,934.55	(10,631,339.50)	(27,308,432.65)	(77,356,453.60)
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		11,974,990.20	11,974,990.20	52,481,608.11	21,554,982.36	24,799,680.09	47,627,719.59	24,799,680.09	20,633,277.97
Property Taxes	8020- 8079		111,100,000.00	0.00	0.00	(878,670.20)	516,363.08	0.00	0.00	0.00
Miscellaneous Funds	8080- 8099		0.00	(1,025,511.72)	(1,051,023.44)	(1,425,354.96)	(1,367,348.96)	(1,367,348.96)	(1,367,348.96)	(1,367,348.96)
Federal Revenue	8100- 8299		24,798.46	25,431.32	9,241,589.19	718,814.55	47,595.40	8,860,107.81	178,425.39	178,425.39
Other State Revenue	8300- 8599		4,140,069.84	10,601,127.51	19,707,002.61	14,573,028.93	21,546,708.80	12,293,844.40	9,707,002.61	9,707,002.61
Other Local Revenue	8600- 8799		1,644,126.47	1,193,947.78	621,397.32	(198,874.73)	2,821,198.11	1,692,836.74	491,510.77	2,864,307.92
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			128,883,984.97	22,769,985.09	81,000,573.79	34,343,925.95	48,364,196.52	69,107,159.58	33,809,269.90	32,015,664.93
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		5,007,343.70	30,922,757.93	28,619,913.01	29,644,954.40	30,041,570.12	29,830,086.96	29,861,335.07	29,861,335.07
Classified Salaries	2000- 2999		8,421,932.49	15,906,526.55	9,643,695.09	9,582,194.80	9,548,507.00	9,894,231.94	9,567,499.74	9,567,499.74
Employee Benefits	3000- 3999		5,003,903.34	21,684,471.59	21,566,231.03	21,447,990.48	21,377,046.14	21,850,008.37	20,447,990.48	20,447,990.48
Books and Supplies	4000- 4999		1,072,155.11	1,017,868.77	1,171,680.05	1,967,879.63	2,488,123.67	1,872,878.54	1,672,295.06	1,672,595.06
Services	5000- 5999		755,014.55	4,248,733.95	6,764,581.86	4,660,071.77	8,869,679.44	12,068,986.65	17,383,512.90	17,383,512.90
Capital Outlay	6000- 6999		21,366.42	18,181.60	184,628.00	184,628.00	184,628.00	184,628.38	110,474.08	110,474.08
Other Outgo	7000- 7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			20,281,715.61	73,798,540.39	67,950,729.04	67,487,719.08	72,509,554.37	75,700,820.84	79,043,107.33	79,043,407.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,743,818.22	283,009.49	(222,654.89)	(181,003.92)	2,689,828.80	(2,295,043.13)	(102,017.84)	(171,836.86)	(171,836.86)
Accounts Receivable	9200-9299	46,928,386.63	0.00	2,011,972.91	9,097,856.00	3,205,595.68	8,367,114.47	1,494,028.18	580,045.60	580,045.60
Due From Other Funds	9310	2,503,686.18	0.00	0.00	2,503,686.18	0.00	0.00	0.00	0.00	0.00
Stores	9320	97,506.36	20.10	224.49	66.98	40.19	26.78	941.11	432.03	432.03
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		51,273,397.39	283,029.59	1,789,542.51	11,420,605.24	5,895,464.67	6,072,098.12	1,392,951.45	408,640.77	408,640.77
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	105,364,092.00	52,003,859.49	(3,255,845.27)	(1,227,122.90)	21,553,204.91	894,014.32	11,476,383.34	5,222,824.29	5,222,824.29
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		105,364,092.00	52,003,859.49	(3,255,845.27)	(1,227,122.90)	21,553,204.91	894,014.32	11,476,383.34	5,222,824.29	5,222,824.29
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(54,090,694.61)	(51,720,829.90)	5,045,387.78	12,647,728.14	(15,657,740.24)	5,178,083.80	(10,083,431.89)	(4,814,183.52)	(4,814,183.52)
E. NET INCREASE/DECREASE (B - C + D)			56,881,439.46	(45,983,167.52)	25,697,572.89	(48,801,533.37)	(18,967,274.05)	(16,677,093.15)	(50,048,020.95)	(51,841,925.92)
F. ENDING CASH (A + E)			77,423,062.55	31,439,895.03	57,137,467.92	8,335,934.55	(10,631,339.50)	(27,308,432.65)	(77,356,453.60)	(129,198,379.52)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(129,198,379.52)	(138,975,750.27)	(140,528,648.63)	(178,244,388.39)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	43,461,317.47	20,633,277.97	20,633,277.97	43,461,317.47	22,828,039.50	0.00	366,864,158.99	366,864,159.00
Property Taxes	8020-8079	0.00	35,728,343.00	0.00	0.00	362,307.12	0.00	146,828,343.00	146,828,343.00
Miscellaneous Funds	8080-8099	(1,392,860.44)	(1,196,429.86)	(1,196,429.86)	(1,196,430.58)	0.00	(208,396.30)	(14,161,833.00)	(14,161,833.00)
Federal Revenue	8100-8299	7,400,099.08	0.00	0.00	6,617,759.53	3,134,627.38	3,537,582.37	39,965,255.87	39,965,255.87
Other State Revenue	8300-8599	12,293,844.40	9,707,002.61	19,707,002.61	40,034,288.40	9,771,650.60	1,317,128.03	195,106,703.96	195,106,704.00
Other Local Revenue	8600-8799	975,004.86	0.00	0.00	573,073.63	344.50	(4,599.85)	12,674,273.52	12,674,273.52
Interfund Transfers In	8900-8929	0.00	0.00	0.00	3,755,880.00	0.00	0.00	3,755,880.00	3,755,880.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		62,737,405.37	64,872,193.72	39,143,850.72	93,245,888.45	36,096,969.10	4,641,714.25	751,032,782.34	751,032,782.39
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	29,726,476.11	29,082,345.59	29,382,702.05	29,981,627.68	6,030,190.51	14,667,557.77	352,660,195.97	352,660,195.97
Classified Salaries	2000-2999	9,060,263.68	9,035,905.65	9,859,102.51	9,403,439.33	9,001,989.86	0.00	128,492,788.38	128,492,788.38
Employee Benefits	3000-3999	20,684,471.59	21,550,701.90	21,925,997.42	51,033,387.15	66,236,910.36	0.00	335,257,100.33	335,257,100.33
Books and Supplies	4000-4999	2,261,930.61	2,212,168.13	3,311,466.41	2,940,509.79	2,011,409.06	0.00	25,672,959.89	25,672,959.89
Services	5000-5999	13,692,494.71	12,804,535.89	11,747,069.04	9,002,033.65	0.00	0.00	119,380,227.31	119,380,227.31
Capital Outlay	6000-6999	182,419.00	102,969.14	92,165.00	51,747.34	0.00	0.00	1,428,309.04	1,428,309.04
Other Outgo	7000-7499	0.00	0.00	0.00	(1,180,756.51)	(383,554.59)	0.00	(1,564,311.10)	(1,564,311.10)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,441,102.38	37,981.32	0.00	2,479,083.70	2,479,083.70
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		75,608,055.70	74,788,626.30	76,318,502.43	103,673,090.81	82,934,926.52	14,667,557.77	963,806,353.52	963,806,353.52
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(119,635.78)	(7,188.56)	(94,665.14)	(43,029.61)	0.00	2,179,892.52	1,743,818.22	
Accounts Receivable	9200-9299	535,183.89	9,907,185.00	447,119.00	45,000.00	0.00	10,657,240.30	46,928,386.63	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	2,503,686.18	
Stores	9320	798.67	294.13	472.41	472.41	0.00	93,285.03	97,506.36	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		416,346.78	9,900,290.57	352,926.27	2,442.80	0.00	12,930,417.85	51,273,397.39	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,676,932.80)	1,536,756.35	894,014.32	1,536,756.35	0.00	12,183,355.31	105,364,092.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(2,676,932.80)	1,536,756.35	894,014.32	1,536,756.35	0.00	12,183,355.31	105,364,092.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		3,093,279.58	8,363,534.22	(541,088.05)	(1,534,313.55)	0.00	747,062.54	(54,090,694.61)	
E. NET INCREASE/DECREASE (B - C + D)		(9,777,370.75)	(1,552,898.36)	(37,715,739.76)	(11,961,515.91)	(46,837,957.42)	(9,278,780.98)	(266,864,265.79)	(212,773,571.13)
F. ENDING CASH (A + E)		(138,975,750.27)	(140,528,648.63)	(178,244,388.39)	(190,205,904.30)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(246,322,642.70)	