



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

THIRD INTERIM 2023 - 2024 FISCAL YEAR

**PREPARED FOR
BOARD OF
EDUCATION MEETING
JUNE 5, 2024**

Board Office Use: Legislative File Info.	
File ID Number	24-1522
Introduction Date	6/5/2024
Enactment Number	24-1120
Enactment Date	6/5/2024 CJH



Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Interim Chief Business Officer

Meeting Date June 5, 2024

Subject Third Interim Financial Report - Fiscal Year 2023-24

Action Requested Adoption by the Board of Education of Resolution No. 2324-0255– District’s Third Interim Financial Report for Fiscal Year 2023-24, as of April 30, 2024, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2023-24 Second Interim report.

Background The California Education Code Sections 42131(e), requires school districts with qualified certification for the Second Interim to prepare a Third Interim Financial and Budgetary Report for the period ending April 30 with a projection of District’s ending fund and cash balances through the end of the fiscal Year

Recommendation Adoption by the Board of Education of Resolution No. 2324-0255 – District’s Third Interim Financial Report for Fiscal Year 2023-24, as of April 30, 2024, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2023-24 Third Interim report.

The Third Interim Report reflects an Unrestricted General Fund balance, net of reserves, of \$72,296,438 and Restricted General Fund Balance of \$154,385,091

- Attachments**
- Resolution No. 2324-0255
 - Form 01—Current Year (2023-24) General Fund Unrestricted, Restricted, and Combined
 - Form A1—Average Daily Attendance
 - Form Cash—Cash Flow Worksheet
 - Form MYP1—Multiyear Projections for General Fund
 - Form TRC—Technical Review Checks
 - PowerPoint Presentation



**RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT`**

RESOLUTION NO. 2324-0255

Adopting District's Third Interim Financial Report for Fiscal Year 2023-24 As a Result of the District's Second Interim Financial Report Adoption, Certification Being "Qualified"

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2023-24 Third Interim Financial Report, in the fund balance sum, net of reserves, of \$72,296,437 for the Unrestricted General Fund, \$154,385,091 for the Restricted General Fund and is authorizing submission of the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42131(e) requires district's to submit to the County Superintendent of Schools a Third Interim Financial Report when the District certifies or the County determines as of the Second Interim report of that year that the District is qualified or negative, detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the Third Interim Financial Report for the Quarter ending April 30, 2024 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2024 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming year in order to remain solvent in Fiscal Year 2024-25 and subsequent years,

WHEREAS, the District has identified Budget Balancing solutions and have implemented them in the 2024-25 Multi-Year Projection and have begun the implementation of analyzing and proposing by October 2024, expenditure adjustments associated with the 2025-26 District restructuring plan.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education hereby adopts the District's Third Interim Financial Report for Fiscal Year 2023-24, as a Result of the District's Second Interim Financial Report Adoption, Certification being "Qualified", and authorizes submission of said Third Report to the Alameda County Superintendent of Schools.

Passed by the following vote this 5th Day of June, 2024:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jennifer Brouhard, VanCedric Williams, Jorge Lerma, Valarie Bachelor, Clifford Thompson, Vice President Hutchinson, President Benjamin Davis

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Anevay Cruz - Student Director, Vida Mendoza - Student Director

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 5th Day of June, 2024.

**OAKLAND UNIFIED
SCHOOL DISTRICT**

Name: Benjamin Davis
Position: President, Board of Education

Sign:  Date: 6/6/2024

Name: Kyla Johnson-Trammell
Position: Superintendent & Secretary, Board of Education

Sign:  Date: 6/6/2024

Legislative File	
File ID Number:	24-1522
Introduction Date:	6/5/2024
Enactment Number:	24-1120
Enactment Date:	6/5/2024 CJH
By:	

FORM 01

GENERAL SUMMARY
(UNRESTRICTED, RESTRICTED
& COMBINED UNRESTRICTED/
RESTRICTED FORMAT)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	486,046,797.00	486,069,395.00	393,361,059.48	485,544,119.00	(525,276.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,985,584.00	10,468,036.20	8,404,224.99	11,073,274.77	605,238.57	5.8%
4) Other Local Revenue		8600-8799	7,593,930.00	14,391,140.88	17,438,820.20	14,889,202.66	498,061.78	3.5%
5) TOTAL, REVENUES			500,626,311.00	510,928,572.08	419,204,104.67	511,506,596.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,550,279.00	182,795,032.12	154,222,102.92	177,572,738.82	5,222,293.30	2.9%
2) Classified Salaries		2000-2999	55,643,492.00	54,677,785.23	44,926,955.35	54,468,112.49	209,672.74	0.4%
3) Employee Benefits		3000-3999	106,528,586.00	110,414,980.35	92,250,966.04	107,527,069.74	2,887,910.61	2.6%
4) Books and Supplies		4000-4999	29,923,727.00	36,007,465.23	9,184,826.68	17,070,368.30	18,937,096.93	52.6%
5) Services and Other Operating Expenditures		5000-5999	25,888,139.00	52,034,308.86	34,171,745.50	49,148,159.75	2,886,149.11	5.5%
6) Capital Outlay		6000-6999	266,516.00	4,603,878.12	2,171,621.81	4,961,359.54	(357,481.42)	-7.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,115,699.00	2,115,699.00	52,649.67	2,148,279.00	(32,580.00)	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,250,200.00)	(9,613,376.39)	(6,339,059.67)	(9,623,268.63)	9,892.24	-0.1%
9) TOTAL, EXPENDITURES			358,666,238.00	433,035,772.52	330,641,808.30	403,272,819.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,960,073.00	77,892,799.56	88,562,296.37	108,233,777.42		
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	3,000,000.00	3,000,000.00	0.00	3,000,000.00	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	(103,864,622.00)	(110,275,499.10)	0.00	(113,080,046.07)	(2,804,546.97)	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,864,622.00)	(113,275,499.10)	0.00	(116,080,046.07)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,095,451.00	(35,382,699.54)	88,562,296.37	(7,846,268.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,554,955.00	118,353,704.41		118,353,704.41	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)			81,554,955.00	118,353,704.41		118,353,704.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,554,955.00	118,353,704.41		118,353,704.41		
2) Ending Balance, June 30 (E + F1e)			116,650,406.00	82,971,004.87		110,507,435.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
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		

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

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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	11,378,827.46	10,287,745.00		10,244,956.02		
Resource 0041, AB1840	0000	9780	10,000,000.00					
State Dated Warrants	0000	9780	718,313.46					
Enrollment Stabilization Remaining Balance, AB 1840	0000	9780	660,514.00					
State Dated Warrants, Resource 9960	0000	9780		279,745.00				
Resource 0041, AB 1840	0000	9780		10,008,000.00				
State Dated Warrants, Resource 9960	0000	9780				279,944.70		
Resource 0041, AB 1840	0000	9780				9,965,011.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	24,084,540.00	28,322,897.74		27,816,042.21		
Unassigned/Unappropriated Amount		9790	81,037,038.54	44,210,362.13		72,296,437.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,260,103.00	259,298,007.00	212,407,953.00	255,685,499.00	(3,612,508.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	73,081,197.00	78,591,688.00	46,337,659.00	78,384,192.00	(207,496.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	674,324.00	671,158.00	333,016.52	666,033.00	(5,125.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,285,501.00	2,289,217.00	2,051,779.48	2,289,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	88,975,361.00	91,570,276.00	95,982,645.52	94,036,185.00	2,465,909.00	2.7%
Unsecured Roll Taxes		8042	9,549,840.00	7,458,852.00	7,863,257.33	10,175,590.00	2,716,738.00	36.4%
Prior Years' Taxes		8043	(206,222.00)	(640,644.00)	(354,368.69)	(640,644.00)	0.00	0.0%
Supplemental Taxes		8044	2,465,763.00	4,192,312.00	3,679,484.69	4,192,312.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,086,639.00	54,534,180.00	33,428,042.09	52,686,816.00	(1,847,364.00)	-3.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	31,181,773.00	34,685,436.00	26,273,169.54	34,685,436.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			528,354,279.00	532,650,482.00	428,002,638.48	532,160,636.00	(489,846.00)	-0.1%
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	(42,307,482.00)	(46,581,087.00)	(34,641,579.00)	(46,616,517.00)	(35,430.00)	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			486,046,797.00	486,069,395.00	393,361,059.48	485,544,119.00	(525,276.00)	-0.1%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,285,742.00	1,409,627.00	1,409,627.00	1,409,627.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,635,842.00	5,526,257.20	4,150,714.99	6,131,495.77	605,238.57	11.0%
Tax Relief Subventions								
Restricted Levies - Other								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	64,000.00	3,532,152.00	2,843,883.00	3,532,152.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,985,584.00	10,468,036.20	8,404,224.99	11,073,274.77	605,238.57	5.8%
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	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	2,392,992.00	3,182,040.00	2,610,150.51	3,408,894.00	226,854.00	7.1%
Interest		8660	2,000,000.00	6,701,565.43	4,296,784.76	6,701,565.43	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,409,401.00	8,387,342.00	1,409,401.00	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	1,300,000.00	1,300,000.00	972,343.00	1,300,000.00	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		

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

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All Other Local Revenue		8699	1,900,938.00	1,798,134.45	1,172,199.93	2,069,342.23	271,207.78	15.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,593,930.00	14,391,140.88	17,438,820.20	14,889,202.66	498,061.78	3.5%
TOTAL, REVENUES			500,626,311.00	510,928,572.08	419,204,104.67	511,506,596.43	578,024.35	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	119,035,400.00	154,677,724.22	130,790,822.28	149,789,464.86	4,888,259.36	3.2%
Certificated Pupil Support Salaries		1200	6,169,765.00	6,723,985.59	5,712,253.29	6,455,768.76	268,216.83	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,217,611.00	21,282,450.05	17,526,020.43	21,095,766.90	186,683.15	0.9%
Other Certificated Salaries		1900	127,503.00	110,872.26	193,006.92	231,738.30	(120,866.04)	-109.0%
TOTAL, CERTIFICATED SALARIES			146,550,279.00	182,795,032.12	154,222,102.92	177,572,738.82	5,222,293.30	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	74,016.00	78,217.72	34,004.97	47,895.08	30,322.64	38.8%
Classified Support Salaries		2200	19,598,373.00	19,087,022.80	15,718,928.97	19,353,837.63	(266,814.83)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	20,550,750.00	20,342,093.39	16,720,831.24	20,107,207.65	234,885.74	1.2%
Clerical, Technical and Office Salaries		2400	14,253,247.00	14,074,674.51	11,625,618.46	13,931,458.97	143,215.54	1.0%
Other Classified Salaries		2900	1,167,106.00	1,095,776.81	827,571.71	1,027,713.16	68,063.65	6.2%
TOTAL, CLASSIFIED SALARIES			55,643,492.00	54,677,785.23	44,926,955.35	54,468,112.49	209,672.74	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,658,645.00	32,725,534.85	27,506,589.47	31,986,255.27	739,279.58	2.3%
PERS		3201-3202	14,054,936.00	13,877,970.00	11,021,310.92	13,420,404.74	457,565.26	3.3%
OASDI/Medicare/Alternative		3301-3302	6,929,856.00	7,094,810.04	5,837,286.63	6,944,954.25	149,855.79	2.1%
Health and Welfare Benefits		3401-3402	46,896,337.00	45,547,643.82	39,251,312.40	45,160,108.26	387,535.56	0.9%
Unemployment Insurance		3501-3502	1,772,542.00	322,844.80	165,193.11	229,456.00	93,388.80	28.9%
Workers' Compensation		3601-3602	7,249,686.00	8,365,265.89	7,144,770.34	8,339,983.61	25,282.28	0.3%
OPEB, Allocated		3701-3702	528,249.00	1,064,785.35	118,896.25	12,668.36	1,052,116.99	98.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,438,335.00	1,416,125.60	1,205,606.92	1,433,239.25	(17,113.65)	-1.2%
TOTAL, EMPLOYEE BENEFITS			106,528,586.00	110,414,980.35	92,250,966.04	107,527,069.74	2,887,910.61	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	583,465.00	8,170,549.89	4,282,354.13	5,236,322.32	2,934,227.57	35.9%
Books and Other Reference Materials		4200	69,726.00	1,817,905.72	790,789.87	1,346,289.80	471,615.92	25.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	18,857,273.00	22,970,176.80	3,669,216.40	7,763,053.77	15,207,123.03	66.2%
Noncapitalized Equipment		4400	10,413,263.00	3,048,832.82	442,466.28	2,724,702.41	324,130.41	10.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,923,727.00	36,007,465.23	9,184,826.68	17,070,368.30	18,937,096.93	52.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	976,300.00	1,140,554.20	286,491.70	859,333.28	281,220.92	24.7%
Dues and Memberships		5300	239,670.00	595,056.22	518,238.65	784,081.10	(189,024.88)	-31.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,231,294.00	7,013,993.42	5,603,102.85	7,010,993.42	3,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	930,406.00	5,730,083.58	1,756,529.82	2,221,996.90	3,508,086.68	61.2%
Transfers of Direct Costs		5710	(14,581,327.00)	(6,934,121.10)	(5,468,582.22)	(8,440,718.95)	1,506,597.85	-21.7%
Transfers of Direct Costs - Interfund		5750	(1,110,079.00)	(1,109,779.00)	549.20	(980,403.00)	(129,376.00)	11.7%
Professional/Consulting Services and Operating Expenditures		5800	31,338,303.00	42,324,220.17	28,663,074.50	44,444,798.97	(2,120,578.80)	-5.0%
Communications		5900	2,863,572.00	3,274,301.37	2,812,341.00	3,248,078.03	26,223.34	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,888,139.00	52,034,308.86	34,171,745.50	49,148,159.75	2,886,149.11	5.5%
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	68,204.00	3,885,171.31	2,021,233.94	4,553,388.68	(668,217.37)	-17.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	198,312.00	718,706.81	150,387.87	407,970.86	310,735.95	43.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			266,516.00	4,603,878.12	2,171,621.81	4,961,359.54	(357,481.42)	-7.8%
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%
		7130	0.00	0.00	32,580.00	32,580.00	(32,580.00)	New
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	20,796.00	20,796.00	0.00	20,796.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221						
	6500	7222						
	6500	7223						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	107,883.00	107,883.00	0.00	107,883.00	0.00	0.0%
Other Debt Service - Principal		7439	1,987,020.00	1,987,020.00	20,069.67	1,987,020.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,115,699.00	2,115,699.00	52,649.67	2,148,279.00	(32,580.00)	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,883,524.00)	(7,849,535.05)	(5,448,306.97)	(7,913,940.91)	64,405.86	-0.8%
Transfers of Indirect Costs - Interfund		7350	(1,366,676.00)	(1,763,841.34)	(890,752.70)	(1,709,327.72)	(54,513.62)	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,250,200.00)	(9,613,376.39)	(6,339,059.67)	(9,623,268.63)	9,892.24	-0.1%
TOTAL, EXPENDITURES			358,666,238.00	433,035,772.52	330,641,808.30	403,272,819.01	29,762,953.51	6.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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	(103,864,622.00)	(111,780,046.10)	0.00	(113,080,046.07)	(1,299,999.97)	1.2%
Contributions from Restricted Revenues		8990	0.00	1,504,547.00	0.00	0.00	(1,504,547.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			(103,864,622.00)	(110,275,499.10)	0.00	(113,080,046.07)	(2,804,546.97)	2.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(106,864,622.00)	(113,275,499.10)	0.00	(116,080,046.07)	(2,804,546.97)	2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,580,861.00	4,337,072.00	1,547,998.00	4,348,361.00	11,289.00	0.3%
2) Federal Revenue		8100-8299	109,836,611.00	128,697,595.24	72,761,658.87	139,358,432.15	10,660,836.91	8.3%
3) Other State Revenue		8300-8599	115,437,235.00	160,773,581.47	100,697,687.56	163,145,634.45	2,372,052.98	1.5%
4) Other Local Revenue		8600-8799	79,502,398.00	85,928,534.73	75,264,341.11	90,579,908.63	4,651,373.90	5.4%
5) TOTAL, REVENUES			308,357,105.00	379,736,783.44	250,271,685.54	397,432,336.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	87,684,783.00	97,721,679.55	76,228,069.67	100,069,050.03	(2,347,370.48)	-2.4%
2) Classified Salaries		2000-2999	65,239,812.00	83,791,017.66	67,859,804.92	83,480,732.61	310,285.05	0.4%
3) Employee Benefits		3000-3999	106,357,863.00	108,593,884.71	65,823,416.60	107,315,606.46	1,278,278.25	1.2%
4) Books and Supplies		4000-4999	47,205,006.00	49,658,301.94	13,817,475.12	46,535,670.42	3,122,631.52	6.3%
5) Services and Other Operating Expenditures		5000-5999	120,193,630.00	148,565,909.75	84,770,247.65	155,417,603.64	(6,851,693.89)	-4.6%
6) Capital Outlay		6000-6999	3,714,073.00	9,059,812.94	2,257,064.75	11,374,604.70	(2,314,791.76)	-25.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,873,063.00	8,820,677.22	1,137,530.43	8,820,677.22	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,883,524.00	7,849,535.05	5,448,306.97	7,913,940.91	(64,405.86)	-0.8%
9) TOTAL, EXPENDITURES			444,151,754.00	514,060,818.82	317,341,916.11	520,927,885.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,794,649.00)	(134,324,035.38)	(67,070,230.57)	(123,495,549.76)		
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	103,864,622.00	110,275,499.07	0.00	113,080,046.07	2,804,547.00	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,864,622.00	110,275,499.07	0.00	113,080,046.07		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,930,027.00)	(24,048,536.31)	(67,070,230.57)	(10,415,503.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,007,698.00	164,800,594.44		164,800,594.44	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)			125,007,698.00	164,800,594.44		164,800,594.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,007,698.00	164,800,594.44		164,800,594.44		
2) Ending Balance, June 30 (E + F1e)			93,077,671.00	140,752,058.13		154,385,090.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	93,077,671.00	140,752,058.13		154,385,090.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	3,580,861.00	4,337,072.00	1,547,998.00	4,348,361.00	11,289.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,580,861.00	4,337,072.00	1,547,998.00	4,348,361.00	11,289.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,783,287.00	10,487,095.23	0.00	10,487,095.23	0.00	0.0%
Special Education Discretionary Grants		8182	878,005.00	877,242.00	2,000.00	847,557.00	(29,685.00)	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,351,297.00	19,971,170.81	13,395,856.81	19,971,170.81	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	1,493,055.00	2,306,028.05	587,219.05	2,306,028.05	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,950,512.00	2,131,141.78	523,838.78	2,131,141.78	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000,473.00	13,981,038.99	5,435,816.45	14,322,486.90	341,447.91	2.4%
Career and Technical Education	3500-3599	8290	514,528.00	636,909.00	60,055.00	636,909.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	65,865,454.00	78,306,969.38	52,756,872.78	88,656,043.38	10,349,074.00	13.2%
TOTAL, FEDERAL REVENUE			109,836,611.00	128,697,595.24	72,761,658.87	139,358,432.15	10,660,836.91	8.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	29,620,062.00	27,138,491.51	21,242,063.00	27,023,281.00	(115,210.51)	-0.4%
Prior Years	6500	8319	0.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,687,397.00	2,247,969.03	1,125,345.07	2,563,444.22	315,475.19	14.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,181.00	12,315,026.30	1,563,054.90	12,315,026.30	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,918,212.00	3,072,054.00	2,712,712.74	3,072,054.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	288,557.00	303,098.00	0.00	303,098.00	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)
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	181,564.96	101,836.96	181,564.96	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	70,382,826.00	115,495,720.67	73,952,674.89	117,667,508.97	2,171,788.30	1.9%
TOTAL, OTHER STATE REVENUE			115,437,235.00	160,773,581.47	100,697,687.56	163,145,634.45	2,372,052.98	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	44,800,582.00	44,205,858.53	44,376,098.73	44,376,098.73	170,240.20	0.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	15,800,000.00	14,875,228.00	10,588,786.17	14,875,228.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	504,720.81	516,448.34	504,720.81	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	18,901,716.00	26,342,627.39	19,783,007.87	30,823,761.09	4,481,133.70	17.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,502,398.00	85,928,534.73	75,264,341.11	90,579,908.63	4,651,373.90	5.4%
TOTAL, REVENUES			308,357,105.00	379,736,783.44	250,271,685.54	397,432,336.23	17,695,552.79	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,531,491.00	76,185,186.60	57,527,628.67	77,346,439.44	(1,161,252.84)	-1.5%
Certificated Pupil Support Salaries		1200	16,098,121.00	14,749,932.08	13,793,740.41	15,479,272.71	(729,340.63)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,863,370.00	6,588,098.67	4,719,884.61	7,036,875.68	(448,777.01)	-6.8%
Other Certificated Salaries		1900	191,801.00	198,462.20	186,815.98	206,462.20	(8,000.00)	-4.0%
TOTAL, CERTIFICATED SALARIES			87,684,783.00	97,721,679.55	76,228,069.67	100,069,050.03	(2,347,370.48)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,309,581.00	24,144,494.87	19,773,055.60	23,732,939.52	411,555.35	1.7%
Classified Support Salaries		2200	20,031,315.00	26,732,699.09	21,906,271.63	27,439,208.76	(706,509.67)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	16,962,622.00	21,507,756.85	16,987,987.58	21,006,343.38	501,413.47	2.3%
Clerical, Technical and Office Salaries		2400	8,527,742.00	10,667,324.36	8,567,371.64	10,554,340.99	112,983.37	1.1%
Other Classified Salaries		2900	408,552.00	738,742.49	625,118.47	747,899.96	(9,157.47)	-1.2%
TOTAL, CLASSIFIED SALARIES			65,239,812.00	83,791,017.66	67,859,804.92	83,480,732.61	310,285.05	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,191,304.00	39,573,627.27	13,118,728.61	39,928,139.10	(354,511.83)	-0.9%
PERS		3201-3202	17,358,718.00	18,375,878.78	13,271,925.88	17,955,098.83	420,779.95	2.3%
OASDI/Medicare/Alternative		3301-3302	6,979,346.00	8,280,493.48	6,307,765.96	8,174,646.34	105,847.14	1.3%
Health and Welfare Benefits		3401-3402	35,702,859.00	33,899,567.16	26,596,673.84	32,795,811.82	1,103,755.34	3.3%
Unemployment Insurance		3501-3502	1,309,004.00	407,355.67	108,909.47	304,939.70	102,415.97	25.1%
Workers' Compensation		3601-3602	5,486,707.00	6,556,908.90	5,165,617.88	6,682,793.34	(125,884.44)	-1.9%
OPEB, Allocated		3701-3702	1,932.00	1,191.42	1,352.68	1,279.08	(87.66)	-7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,327,993.00	1,498,862.03	1,252,442.28	1,472,898.25	25,963.78	1.7%
TOTAL, EMPLOYEE BENEFITS			106,357,863.00	108,593,884.71	65,823,416.60	107,315,606.46	1,278,278.25	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,479,002.00	3,433,255.38	2,559,314.50	3,023,962.84	409,292.54	11.9%
Books and Other Reference Materials		4200	511,019.00	606,992.91	554,998.52	1,066,131.51	(459,138.60)	-75.6%
Materials and Supplies		4300	26,992,061.00	34,867,106.91	5,960,217.83	29,161,574.17	5,705,532.74	16.4%
Noncapitalized Equipment		4400	17,222,924.00	10,744,946.74	4,742,944.27	13,278,001.90	(2,533,055.16)	-23.6%
Food		4700	0.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,205,006.00	49,658,301.94	13,817,475.12	46,535,670.42	3,122,631.52	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,985,995.00	32,357,011.83	15,409,315.33	37,519,676.14	(5,162,664.31)	-16.0%
Travel and Conferences		5200	523,615.00	1,274,758.94	717,257.94	1,604,738.23	(329,979.29)	-25.9%
Dues and Memberships		5300	65,549.00	332,321.47	179,802.47	312,031.34	20,290.13	6.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,213,334.00	5,666,405.85	5,632,899.25	5,691,405.85	(25,000.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,993,240.00	7,633,917.61	5,942,437.10	8,095,693.26	(461,775.65)	-6.0%
Transfers of Direct Costs		5710	14,581,327.00	6,934,121.10	5,468,582.22	8,440,718.95	(1,506,597.85)	-21.7%
Transfers of Direct Costs - Interfund		5750	499,788.00	499,882.14	426,091.59	516,228.94	(16,346.80)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	62,296,812.00	93,838,520.81	50,983,495.03	93,183,463.50	655,057.31	0.7%
Communications		5900	33,970.00	28,970.00	10,366.72	53,647.43	(24,677.43)	-85.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,193,630.00	148,565,909.75	84,770,247.65	155,417,603.64	(6,851,693.89)	-4.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	600,000.00	6,515,570.68	702,110.49	9,283,462.68	(2,767,892.00)	-42.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,114,073.00	2,544,242.26	1,554,954.26	2,091,142.02	453,100.24	17.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,714,073.00	9,059,812.94	2,257,064.75	11,374,604.70	(2,314,791.76)	-25.6%
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	6,873,063.00	8,820,677.22	1,137,530.43	8,820,677.22	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,873,063.00	8,820,677.22	1,137,530.43	8,820,677.22	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,883,524.00	7,849,535.05	5,448,306.97	7,913,940.91	(64,405.86)	-0.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,883,524.00	7,849,535.05	5,448,306.97	7,913,940.91	(64,405.86)	-0.8%
TOTAL, EXPENDITURES			444,151,754.00	514,060,818.82	317,341,916.11	520,927,885.99	(6,867,067.17)	-1.3%
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	103,864,622.00	111,780,046.07	0.00	113,080,046.07	1,300,000.00	1.2%
Contributions from Restricted Revenues		8990	0.00	(1,504,547.00)	0.00	0.00	1,504,547.00	-100.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			103,864,622.00	110,275,499.07	0.00	113,080,046.07	2,804,547.00	2.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,864,622.00	110,275,499.07	0.00	113,080,046.07	(2,804,547.00)	-2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	489,627,658.00	490,406,467.00	394,909,057.48	489,892,480.00	(513,987.00)	-0.1%
2) Federal Revenue		8100-8299	109,836,611.00	128,697,595.24	72,761,658.87	139,358,432.15	10,660,836.91	8.3%
3) Other State Revenue		8300-8599	122,422,819.00	171,241,617.67	109,101,912.55	174,218,909.22	2,977,291.55	1.7%
4) Other Local Revenue		8600-8799	87,096,328.00	100,319,675.61	92,703,161.31	105,469,111.29	5,149,435.68	5.1%
5) TOTAL, REVENUES			808,983,416.00	890,665,355.52	669,475,790.21	908,938,932.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	234,235,062.00	280,516,711.67	230,450,172.59	277,641,788.85	2,874,922.82	1.0%
2) Classified Salaries		2000-2999	120,883,304.00	138,468,802.89	112,786,760.27	137,948,845.10	519,957.79	0.4%
3) Employee Benefits		3000-3999	212,886,449.00	219,008,865.06	158,074,382.64	214,842,676.20	4,166,188.86	1.9%
4) Books and Supplies		4000-4999	77,128,733.00	85,665,767.17	23,002,301.80	63,606,038.72	22,059,728.45	25.8%
5) Services and Other Operating Expenditures		5000-5999	146,081,769.00	200,600,218.61	118,941,993.15	204,565,763.39	(3,965,544.78)	-2.0%
6) Capital Outlay		6000-6999	3,980,589.00	13,663,691.06	4,428,686.56	16,335,964.24	(2,672,273.18)	-19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,988,762.00	10,936,376.22	1,190,180.10	10,968,956.22	(32,580.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,366,676.00)	(1,763,841.34)	(890,752.70)	(1,709,327.72)	(54,513.62)	3.1%
9) TOTAL, EXPENDITURES			802,817,992.00	947,096,591.34	647,983,724.41	924,200,705.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,165,424.00	(56,431,235.82)	21,492,065.80	(15,261,772.34)		
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	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(.03)	0.00	0.00	.03	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(3,000,000.03)	0.00	(3,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,165,424.00	(59,431,235.85)	21,492,065.80	(18,261,772.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	206,562,653.00	283,154,298.85		283,154,298.85	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)			206,562,653.00	283,154,298.85		283,154,298.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,562,653.00	283,154,298.85		283,154,298.85		
2) Ending Balance, June 30 (E + F1e)			209,728,077.00	223,723,063.00		264,892,526.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
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	93,077,671.00	140,752,058.13		154,385,090.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,378,827.46	10,287,745.00		10,244,956.02		
Resource 0041, AB1840	0000	9780	10,000,000.00					
Stale Dated Warrants	0000	9780	718,313.46					
Enrollment Stabilization Remaining Balance, AB 1840	0000	9780	660,514.00					
Stale Dated Warrants, Resource 9960	0000	9780		279,745.00				
Resource 0041, AB 1840	0000	9780		10,008,000.00				
Stale Dated Warrants, Resource 9960	0000	9780				279,944.70		
Resource 0041, AB 1840	0000	9780				9,965,011.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	24,084,540.00	28,322,897.74		27,816,042.21		
Unassigned/Unappropriated Amount		9790	81,037,038.54	44,210,362.13		72,296,437.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,260,103.00	259,298,007.00	212,407,953.00	255,685,499.00	(3,612,508.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	73,081,197.00	78,591,688.00	46,337,659.00	78,384,192.00	(207,496.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	674,324.00	671,158.00	333,016.52	666,033.00	(5,125.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,285,501.00	2,289,217.00	2,051,779.48	2,289,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	88,975,361.00	91,570,276.00	95,982,645.52	94,036,185.00	2,465,909.00	2.7%
Unsecured Roll Taxes		8042	9,549,840.00	7,458,852.00	7,863,257.33	10,175,590.00	2,716,738.00	36.4%
Prior Years' Taxes		8043	(206,222.00)	(640,644.00)	(354,368.69)	(640,644.00)	0.00	0.0%
Supplemental Taxes		8044	2,465,763.00	4,192,312.00	3,679,484.69	4,192,312.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,086,639.00	54,534,180.00	33,428,042.09	52,686,816.00	(1,847,364.00)	-3.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	31,181,773.00	34,685,436.00	26,273,169.54	34,685,436.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			528,354,279.00	532,650,482.00	428,002,638.48	532,160,636.00	(489,846.00)	-0.1%
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	(42,307,482.00)	(46,581,087.00)	(34,641,579.00)	(46,616,517.00)	(35,430.00)	0.1%
Property Taxes Transfers		8097	3,580,861.00	4,337,072.00	1,547,998.00	4,348,361.00	11,289.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			489,627,658.00	490,406,467.00	394,909,057.48	489,892,480.00	(513,987.00)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,783,287.00	10,487,095.23	0.00	10,487,095.23	0.00	0.0%
Special Education Discretionary Grants		8182	878,005.00	877,242.00	2,000.00	847,557.00	(29,685.00)	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,351,297.00	19,971,170.81	13,395,856.81	19,971,170.81	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	1,493,055.00	2,306,028.05	587,219.05	2,306,028.05	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,950,512.00	2,131,141.78	523,838.78	2,131,141.78	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000,473.00	13,981,038.99	5,435,816.45	14,322,486.90	341,447.91	2.4%
Career and Technical Education	3500-3599	8290	514,528.00	636,909.00	60,055.00	636,909.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	65,865,454.00	78,306,969.38	52,756,872.78	88,656,043.38	10,349,074.00	13.2%
TOTAL, FEDERAL REVENUE			109,836,611.00	128,697,595.24	72,761,658.87	139,358,432.15	10,660,836.91	8.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	29,620,062.00	27,138,491.51	21,242,063.00	27,023,281.00	(115,210.51)	-0.4%
Prior Years	6500	8319	0.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,285,742.00	1,409,627.00	1,409,627.00	1,409,627.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,323,239.00	7,774,226.23	5,276,060.06	8,694,939.99	920,713.76	11.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,181.00	12,315,026.30	1,563,054.90	12,315,026.30	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,918,212.00	3,072,054.00	2,712,712.74	3,072,054.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	288,557.00	303,098.00	0.00	303,098.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	181,564.96	101,836.96	181,564.96	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	70,446,826.00	119,027,872.67	76,796,557.89	121,199,660.97	2,171,788.30	1.8%
TOTAL, OTHER STATE REVENUE			122,422,819.00	171,241,617.67	109,101,912.55	174,218,909.22	2,977,291.55	1.7%
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	44,800,582.00	44,205,858.53	44,376,098.73	44,376,098.73	170,240.20	0.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	15,800,000.00	14,875,228.00	10,588,786.17	14,875,228.00	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	2,392,992.00	3,182,040.00	2,610,150.51	3,408,894.00	226,854.00	7.1%
Interest		8660	2,000,100.00	6,701,665.43	4,296,784.76	6,701,665.43	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,409,401.00	8,387,342.00	1,409,401.00	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	1,300,000.00	1,300,000.00	972,343.00	1,300,000.00	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	504,720.81	516,448.34	504,720.81	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	20,802,654.00	28,140,761.84	20,955,207.80	32,893,103.32	4,752,341.48	16.9%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6500	8792						
From County Offices			0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,096,328.00	100,319,675.61	92,703,161.31	105,469,111.29	5,149,435.68	5.1%
TOTAL, REVENUES			808,983,416.00	890,665,355.52	669,475,790.21	908,938,932.66	18,273,577.14	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	186,566,891.00	230,862,910.82	188,318,450.95	227,135,904.30	3,727,006.52	1.6%
Certificated Pupil Support Salaries		1200	22,267,886.00	21,473,917.67	19,505,993.70	21,935,041.47	(461,123.80)	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	25,080,981.00	27,870,548.72	22,245,905.04	28,132,642.58	(262,093.86)	-0.9%
Other Certificated Salaries		1900	319,304.00	309,334.46	379,822.90	438,200.50	(128,866.04)	-41.7%
TOTAL, CERTIFICATED SALARIES			234,235,062.00	280,516,711.67	230,450,172.59	277,641,788.85	2,874,922.82	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	19,383,597.00	24,222,712.59	19,807,060.57	23,780,834.60	441,877.99	1.8%
Classified Support Salaries		2200	39,629,688.00	45,819,721.89	37,625,200.60	46,793,046.39	(973,324.50)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	37,513,372.00	41,849,850.24	33,708,818.82	41,113,551.03	736,299.21	1.8%
Clerical, Technical and Office Salaries		2400	22,780,989.00	24,741,998.87	20,192,990.10	24,485,799.96	256,198.91	1.0%
Other Classified Salaries		2900	1,575,658.00	1,834,519.30	1,452,690.18	1,775,613.12	58,906.18	3.2%
TOTAL, CLASSIFIED SALARIES			120,883,304.00	138,468,802.89	112,786,760.27	137,948,845.10	519,957.79	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,849,949.00	72,299,162.12	40,625,318.08	71,914,394.37	384,767.75	0.5%
PERS		3201-3202	31,413,654.00	32,253,848.78	24,293,236.80	31,375,503.57	878,345.21	2.7%
OASDI/Medicare/Alternative		3301-3302	13,909,202.00	15,375,303.52	12,145,052.59	15,119,600.59	255,702.93	1.7%
Health and Welfare Benefits		3401-3402	82,599,196.00	79,447,210.98	65,847,986.24	77,955,920.08	1,491,290.90	1.9%
Unemployment Insurance		3501-3502	3,081,546.00	730,200.47	274,102.58	534,395.70	195,804.77	26.8%
Workers' Compensation		3601-3602	12,736,393.00	14,922,174.79	12,310,388.22	15,022,776.95	(100,602.16)	-0.7%
OPEB, Allocated		3701-3702	530,181.00	1,065,976.77	120,248.93	13,947.44	1,052,029.33	98.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,766,328.00	2,914,987.63	2,458,049.20	2,906,137.50	8,850.13	0.3%
TOTAL, EMPLOYEE BENEFITS			212,886,449.00	219,008,865.06	158,074,382.64	214,842,676.20	4,166,188.86	1.9%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	3,062,467.00	11,603,805.27	6,841,668.63	8,260,285.16	3,343,520.11	28.8%
Books and Other Reference Materials		4200	580,745.00	2,424,898.63	1,345,788.39	2,412,421.31	12,477.32	0.5%
Materials and Supplies		4300	45,849,334.00	57,837,283.71	9,629,434.23	36,924,627.94	20,912,655.77	36.2%
Noncapitalized Equipment		4400	27,636,187.00	13,793,779.56	5,185,410.55	16,002,704.31	(2,208,924.75)	-16.0%
Food		4700	0.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,128,733.00	85,665,767.17	23,002,301.80	63,606,038.72	22,059,728.45	25.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,985,995.00	32,357,011.83	15,409,315.33	37,519,676.14	(5,162,664.31)	-16.0%
Travel and Conferences		5200	1,499,915.00	2,415,313.14	1,003,749.64	2,464,071.51	(48,758.37)	-2.0%
Dues and Memberships		5300	305,219.00	927,377.69	698,041.12	1,096,112.44	(168,734.75)	-18.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,444,628.00	12,680,399.27	11,236,002.10	12,702,399.27	(22,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,923,646.00	13,364,001.19	7,698,966.92	10,317,690.16	3,046,311.03	22.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(610,291.00)	(609,896.86)	426,640.79	(464,174.06)	(145,722.80)	23.9%
Professional/Consulting Services and Operating Expenditures		5800	93,635,115.00	136,162,740.98	79,646,569.53	137,628,262.47	(1,465,521.49)	-1.1%
Communications		5900	2,897,542.00	3,303,271.37	2,822,707.72	3,301,725.46	1,545.91	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,081,769.00	200,600,218.61	118,941,993.15	204,565,763.39	(3,965,544.78)	-2.0%
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	668,204.00	10,400,741.99	2,723,344.43	13,836,851.36	(3,436,109.37)	-33.0%
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	3,312,385.00	3,262,949.07	1,705,342.13	2,499,112.88	763,836.19	23.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,980,589.00	13,663,691.06	4,428,686.56	16,335,964.24	(2,672,273.18)	-19.6%
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	32,580.00	32,580.00	(32,580.00)	New
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	20,796.00	20,796.00	0.00	20,796.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,873,063.00	8,820,677.22	1,137,530.43	8,820,677.22	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	107,883.00	107,883.00	0.00	107,883.00	0.00	0.0%
Other Debt Service - Principal		7439	1,987,020.00	1,987,020.00	20,069.67	1,987,020.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,988,762.00	10,936,376.22	1,190,180.10	10,968,956.22	(32,580.00)	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,366,676.00)	(1,763,841.34)	(890,752.70)	(1,709,327.72)	(54,513.62)	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,366,676.00)	(1,763,841.34)	(890,752.70)	(1,709,327.72)	(54,513.62)	3.1%
TOTAL, EXPENDITURES			802,817,992.00	947,096,591.34	647,983,724.41	924,200,705.00	22,895,886.34	2.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(.03)	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	(.03)	0.00	0.00	.03	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(3,000,000.03)	0.00	(3,000,000.00)	(.03)	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	20,656,032.42
5810	Other Restricted Federal	.30
6211	Literacy Coaches and Reading Specialists Grant Program	10,541,530.25
6266	Educator Effectiveness, FY 2021-22	4,738,564.15
6300	Lottery: Instructional Materials	887,041.63
6332	CA Community Schools Partnership Act - Implementation Grant	5,659,843.75
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,920,672.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,058,642.00
7311	Classified School Employee Professional Development Block Grant	17,842.22
7339	Dual Enrollment Opportunities	260,754.00
7399	LCFF Equity Multiplier	4,683,589.00
7412	A-G Access/Success Grant	537,043.47
7413	A-G Learning Loss Mitigation Grant	618,798.33
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	315,612.55
7435	Learning Recovery Emergency Block Grant	43,627,236.14
7810	Other Restricted State	274,198.63
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	75,308.38
8210	Student Activity Funds	886,050.69
9010	Other Restricted Local	35,626,330.84
Total, Restricted Balance		154,385,090.75

FORM A1
AVERAGE DAILY
ATTENDANCE

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)	32,095.70	31,938.12	30,252.83	31,938.12	0.00	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)						
	32,095.70	31,938.12	30,252.83	31,938.12	0.00	0.0%
5. 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 A5a through A5f)						
	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	32,095.70	31,938.12	30,252.83	31,938.12	0.00	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					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
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)	0.00	0.00	0.00	0.00	0.00	0.0%

**FORM CASH
CASH FLOW
WORKSHEET**

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110									
A. BEGINNING CASH			349,361,439.00	297,989,594.93	273,341,409.37	273,594,113.76	276,295,817.71	336,744,790.28	310,990,283.74	293,293,742.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,029,950.00	13,029,950.00	43,448,905.00	23,496,988.00	23,453,910.00	43,448,905.00	23,478,790.00	30,125,218.00
Property Taxes	8020-8079		544,049.00	7,528,000.00	6,578,212.00		75,016,989.00	(798,437.00)	921.00	34,997,162.04
Miscellaneous Funds	8080-8099		0.00	(2,529,984.00)	(5,059,967.00)	(3,416,390.00)	(3,373,312.00)	(3,373,312.00)	(1,850,194.00)	(3,373,312.00)
Federal Revenue	8100-8299		0.00	1,581,527.00	713,165.00	21,565,939.00	989,628.00	(227,043.00)	1,796,029.00	4,807,184.94
Other State Revenue	8300-8599		3,666,567.00	9,829,238.00	8,893,551.00	23,072,629.00	8,023,887.00	11,973,993.00	12,940,042.00	8,858,580.00
Other Local Revenue	8600-8799		10,642,586.00	8,149,806.00	1,094,818.00	549,815.00	25,637,319.00	11,088,995.00	11,535,357.00	3,071,831.04
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979		0.00							
TOTAL RECEIPTS			27,883,152.00	37,588,537.00	55,668,684.00	65,268,981.00	129,748,421.00	62,113,101.00	47,900,945.00	78,486,664.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,486,459.00	23,128,736.00	24,629,096.00	24,869,642.00	25,177,593.00	26,714,063.00	24,849,736.00	25,773,192.31
Classified Salaries	2000-2999		6,087,873.00	8,231,094.00	9,956,553.00	10,110,727.00	11,046,998.00	25,073,918.00	11,005,992.00	10,374,498.17
Employee Benefits	3000-3999		5,801,235.00	15,134,794.00	16,462,560.00	16,744,605.00	16,906,866.00	18,771,888.00	16,942,080.00	17,184,781.60
Books and Supplies	4000-4999		31,694.00	1,897,490.00	3,428,082.00	3,260,108.00	3,342,573.00	1,210,470.00	648,421.00	1,218,720.89
Services	5000-5999		1,198,177.00	5,212,007.00	5,060,512.00	12,644,159.00	16,077,130.00	14,480,413.00	15,502,071.00	12,072,834.23
Capital Outlay	6000-6999		(715.00)	618,631.00	446,210.00	986,646.00	207,867.00	256,835.00	480,543.00	593,112.91
Other Outgo	7000-7499		20,070.00		(243,286.00)	(18,692.00)	0.00	(44,289.00)	268,741.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			17,624,793.00	54,222,752.00	59,739,727.00	68,597,195.00	72,759,027.00	86,463,298.00	69,697,584.00	67,217,140.11
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(2,224,848.00)	(3,204,055.00)	6,285.53	(48,132.34)	(8,474.88)	(2,215.83)	(58,770.52)	(25,795.11)	(162,008.85)
Accounts Receivable	9200-9299	(59,419,396.00)	1,150,785.09	2,693,518.00	5,244,370.85	20,628,257.00	5,451,586.85	(939,437.00)	4,270,381.34	3,865,518.14
Due From Other Funds	9310	(290,784.00)	321,353.00	81,303.00	(99,375.45)	99,375.00	43,743.04	(2,198.00)		
Stores	9320	0.00								
Prepaid Expenditures	9330	(393,395.00)		27,000.00						
Other Current Assets	9340	(71,321.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(62,399,744.00)	(1,731,916.91)	2,808,106.53	5,096,863.06	20,719,157.12	5,493,114.06	(1,000,405.52)	4,244,586.23	3,703,509.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(102,415,762.00)	59,896,177.91	2,999,216.59	263,631.34	20,840.38	3,853.82	405,141.03	144,488.62	1,109,318.50
Due To Other Funds	9610	(3,209,204.00)	2,108.25	(4,154.50)	(1,774.00)		2,029,681.67	(1,237.01)		
Current Loans	9640	0.00								
Unearned Revenues	9650	(23,006,673.00)		7,827,015.00	511,258.33	14,668,398.79				
Deferred Inflows of Resources	9690									
SUBTOTAL		(128,631,639.00)	59,898,286.16	10,822,077.09	773,115.67	14,689,239.17	2,033,535.49	403,904.02	144,488.62	1,109,318.50
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		66,231,895.00	(61,630,203.07)	(8,013,970.56)	4,323,747.39	6,029,917.95	3,459,578.57	(1,404,309.54)	4,100,097.61	2,594,190.79
E. NET INCREASE/DECREASE (B - C + D)			(51,371,844.07)	(24,648,185.56)	252,704.39	2,701,703.95	60,448,972.57	(25,754,506.54)	(17,696,541.39)	13,863,714.70
F. ENDING CASH (A + E)			297,989,594.93	273,341,409.37	273,594,113.76	276,295,817.71	336,744,790.28	310,990,283.74	293,293,742.35	307,157,457.05
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):	9110								
A. BEGINNING CASH		307,157,457.05	364,176,579.08	316,578,597.05	283,846,060.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	24,100,175.00	19,280,140.00	15,424,112.00	61,752,648.00	0.00	0.00	334,069,691.00	334,069,691.00
Property Taxes	8020-8079	71,751,229.17	(26,361,098.29)	28,833,918.08	0.00		0.00	198,090,945.00	198,090,945.00
Miscellaneous Funds	8080-8099	(6,744,738.00)	(3,372,372.00)	(1,289,654.00)	(7,884,921.00)		0.00	(42,268,156.00)	(42,268,156.00)
Federal Revenue	8100-8299	3,039,293.59	38,495,934.92	2,188,757.71	64,408,015.99		0.00	139,358,432.15	139,358,432.15
Other State Revenue	8300-8599	12,864,509.16	8,978,917.00	6,464,079.32	58,652,916.74		0.00	174,218,909.22	174,218,909.22
Other Local Revenue	8600-8799	20,380,095.49	546,290.15	4,042,007.79	8,730,190.82		0.00	105,469,111.29	105,469,111.29
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		125,390,564.41	37,567,811.78	55,663,220.90	185,658,850.55	0.00	0.00	908,938,932.66	908,938,932.66
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,492,094.24	25,329,560.62	29,410,858.02	17,780,758.66	0.00	0.00	277,641,788.85	277,641,788.85
Classified Salaries	2000-2999	10,492,257.94	10,406,849.42	15,602,840.11	9,559,244.46		0.00	137,948,845.10	137,948,845.10
Employee Benefits	3000-3999	17,161,916.74	16,957,406.11	19,308,437.93	37,466,105.82		0.00	214,842,676.20	214,842,676.20
Books and Supplies	4000-4999	1,148,963.68	6,815,779.73	5,847,168.09	34,756,568.33		0.00	63,606,038.72	63,606,038.72
Services	5000-5999	12,791,599.41	23,903,089.85	22,218,622.25	63,405,148.65		0.00	204,565,763.39	204,565,763.39
Capital Outlay	6000-6999	208,030.38	631,526.44	884,662.98	11,022,614.53		0.00	16,335,964.24	16,335,964.24
Other Outgo	7000-7499	(276,749.16)	593,633.59	0.00	8,960,200.07		0.00	9,259,628.50	9,259,628.50
Interfund Transfers Out	7600-7629	0.00	0.00		3,000,000.00			3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		67,018,113.23	84,637,845.76	93,272,589.38	185,950,640.52	0.00	0.00	927,200,705.00	927,200,705.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(12,977.64)	(27,902.97)	0.00	10,092,020.00			6,547,972.39	
Accounts Receivable	9200-9299	(101,793.44)	1,110,600.25	4,876,999.70	0.00			48,250,786.78	
Due From Other Funds	9310	0.00	(500,000.00)		(809,082.00)			(864,881.41)	
Stores	9320				0.00			0.00	
Prepaid Expenditures	9330	(129,508.07)			(741,748.00)			(844,256.07)	
Other Current Assets	9340				(71,321.00)			(71,321.00)	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(244,279.15)	582,697.28	4,876,999.70	8,469,869.00	0.00	0.00	53,018,300.69	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,109,050.00	1,110,645.33	168.04	0.00			67,062,531.56	
Due To Other Funds	9610				(6,417,171.00)			(4,392,546.59)	
Current Loans	9640							0.00	
Unearned Revenues	9650		0.00		0.00			23,006,672.12	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,109,050.00	1,110,645.33	168.04	(6,417,171.00)	0.00	0.00	85,676,657.09	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,353,329.15)	(527,948.05)	4,876,831.66	14,887,040.00	0.00	0.00	(32,658,356.40)	
E. NET INCREASE/DECREASE (B - C + D)		57,019,122.03	(47,597,982.03)	(32,732,536.82)	14,595,250.03	0.00	0.00	(50,920,128.74)	(18,261,772.34)
F. ENDING CASH (A + E)		364,176,579.08	316,578,597.05	283,846,060.23	298,441,310.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								298,441,310.26	

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			298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26
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		298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		298,441,310.26	298,441,310.26	298,441,310.26	298,441,310.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								298,441,310.26	

**FORM MYPI
MULTIYEAR
PROJECTIONS
WORKSHEET**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	485,544,119.00	(.83%)	481,508,119.00	.86%	485,661,871.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,073,274.77	.34%	11,110,832.30	1.22%	11,246,768.19
4. Other Local Revenues	8600-8799	14,889,202.66	(5.19%)	14,115,945.11	(2.05%)	13,825,973.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(113,080,046.07)	.51%	(113,653,944.82)	3.63%	(117,780,151.27)
6. Total (Sum lines A1 thru A5c)		398,426,550.36	(1.34%)	393,080,951.59	(.03%)	392,954,461.45
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				177,572,738.82		168,369,249.49
b. Step & Column Adjustment				3,551,454.78		3,367,384.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,754,944.11)		(10,495,214.48)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	177,572,738.82	(5.18%)	168,369,249.49	(4.23%)	161,241,420.00
2. Classified Salaries						
a. Base Salaries				54,468,112.49		53,791,238.82
b. Step & Column Adjustment				817,021.69		806,868.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,493,895.36)		(478,265.70)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,468,112.49	(1.24%)	53,791,238.82	.61%	54,119,841.70
3. Employee Benefits	3000-3999	107,527,069.74	2.53%	110,247,194.03	2.73%	113,253,133.47
4. Books and Supplies	4000-4999	17,070,368.30	(12.92%)	14,864,696.72	2.61%	15,252,543.53
5. Services and Other Operating Expenditures	5000-5999	49,148,159.75	(9.48%)	44,487,368.27	2.93%	45,789,555.50
6. Capital Outlay	6000-6999	4,961,359.54	(100.99%)	(49,032.46)	0.00%	(49,032.46)
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,148,279.00	0.00%	2,148,279.00	0.00%	2,148,279.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,623,268.63)	0.00%	(9,623,268.63)	0.00%	(9,623,268.63)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		406,272,819.01	(4.69%)	387,235,725.24	(.54%)	385,132,472.11
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,846,268.65)		5,845,226.35		7,821,989.34
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		118,353,704.41		110,507,435.76		116,352,662.11
2. Ending Fund Balance (Sum lines C and D1)		110,507,435.76		116,352,662.11		124,174,651.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	10,244,956.02		10,244,956.02		10,244,956.02
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	27,816,042.21		24,198,519.88		24,252,280.47
2. Unassigned/Unappropriated	9790	72,296,437.53		81,759,186.21		89,527,414.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		110,507,435.76		116,352,662.11		124,174,651.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,816,042.21		24,198,519.88		24,252,280.47
c. Unassigned/Unappropriated	9790	72,296,437.53		81,759,186.21		89,527,414.96
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		100,112,479.74		105,957,706.09		113,779,695.43
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>Oakland Unified School District Multi-Year Projections for the FY 2023-24 to 2025-26: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is stabilizing. Ø Local Control Funding Formula o The District has modified at First Interim the lower projected 2024-25 COLA (cost of living adjustment) of 1% and assumes 2% in the out years for teh most conservative approach. § 8.22% 2023-24 § 1.07% 2024-25 § 2.76% 2025-26 Assume (3) Average 80 % UPP Unduplicated FRPWEL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 Ø Assume no change in Interest Earning -- Add Answer Ø Assume Lottery Funding o \$170 per annual ADA (Unrestricted) o \$67 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$XX million (2023-24) \$XX million (2024-25) \$XX million (2025-26) Ø Assume contribution to Transportation of \$10 million (2023-24) Ø Assume Restricted Routine Maintenance in (2023-24) of \$22 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires All ESSER Funding (Res 32XX) is projected to be fully expended in FY 2023-24 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.5% approximately for current and out years. Ø Assume Increase of 12.95% (2023-24)10.25% (2024-25) & 8.5% (2025-26) to Health & Welfare Cost Ø Assume sunset of all COVID expenditures. Ø The Base, Resource (0000) will absorb \$7 million ongoing in FY 2024-25 for utilities cost that were paid by ESSER Funds in FY 2023-24. Ø Reduce Services & Other Operating Expenditures supported by carry over being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures to be decreased 66% in FY 2024-25. Ø Assume change in indirect cost rate for FY 2023-24 from 2.64% to 3.10% CDE Approved Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Ø Assume California CPI (consumer Price Index) of 3.54% (2023-24) 3.02% (2024-25) & 2.64% (2025-26) Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2023-24 2024-25 2025-26 UPP 80.1% 81.49% 82.41% Projected ADA 29,945.23 29,822.38 29,699.52 Funded ADA 31,972.37 30,662.28 29,911.78 The District has modeled all staffing increases, reductions, and eliminations presumed to be ongoing in 2024-25 and the out years and included the Attachment B Budget Adjustments.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,348,361.00	(14.41%)	3,721,947.00	3.31%	3,845,143.00
2. Federal Revenues	8100-8299	139,358,432.15	(51.44%)	67,671,793.70	.04%	67,696,293.70
3. Other State Revenues	8300-8599	163,145,634.45	3.91%	169,520,804.00	2.31%	173,438,641.15
4. Other Local Revenues	8600-8799	90,579,908.63	(8.61%)	82,783,040.01	0.00%	82,783,035.68
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	113,080,046.07	.51%	113,653,944.82	3.63%	117,780,151.27
6. Total (Sum lines A1 thru A5c)		510,512,382.30	(14.33%)	437,351,529.53	1.87%	445,543,264.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				100,069,050.03		78,940,155.65
b. Step & Column Adjustment				2,001,381.00		1,578,803.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,130,275.38)		(1,946,536.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	100,069,050.03	(21.11%)	78,940,155.65	(.47%)	78,572,422.59
2. Classified Salaries						
a. Base Salaries				83,480,732.61		57,554,864.21
b. Step & Column Adjustment				1,252,210.99		863,322.96
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,178,079.39)		(129,317.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,480,732.61	(31.06%)	57,554,864.21	1.28%	58,288,869.91
3. Employee Benefits	3000-3999	107,315,606.46	(9.77%)	96,826,175.00	3.28%	99,997,383.11
4. Books and Supplies	4000-4999	46,535,670.42	(31.65%)	31,807,775.32	(5.89%)	29,934,178.22
5. Services and Other Operating Expenditures	5000-5999	155,417,603.64	(13.40%)	134,588,973.55	1.70%	136,881,646.13
6. Capital Outlay	6000-6999	11,374,604.70	(66.99%)	3,754,669.43	0.00%	3,754,669.43
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,820,677.22	0.00%	8,820,677.22	0.00%	8,820,677.22
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,913,940.91	(10.43%)	7,088,313.83	(.86%)	7,027,030.25
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		520,927,885.99	(19.49%)	419,381,604.21	.93%	423,276,876.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,415,503.69)		17,969,925.32		22,266,387.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		164,800,594.44		154,385,090.75		172,355,016.07
2. Ending Fund Balance (Sum lines C and D1)		154,385,090.75		172,355,016.07		194,621,404.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	154,385,090.75		172,355,016.07		194,621,404.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		154,385,090.75		172,355,016.07		194,621,404.01
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.						
<p>Oakland Unified School District Multi-Year Projections for the FY 2023-24 to 2025-26: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is stabilizing. Ø Local Control Funding Formula o The District has modified at First Interim the lower projected 2024-25 COLA (cost of living adjustment) of 1% and assumes 2% in the out years for teh most conservative approach. § 8.22% 2023-24 § 1.07% 2024-25 § 2.76% 2025-26 Assume (3) Average 80 % UPP Unduplicated FRPMEL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 Ø Assume no change in Interest Earning -- Add Answer Ø Assume Lottery Funding o \$170 per annual ADA (Unrestricted) o \$67 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$XX million (2023-24) \$XX million (2024-25) \$XX million (2025-26) Ø Assume contribution to Transportation of \$10 million (2023-24) Ø Assume Restricted Routine Maintenance in (2023-24) of \$22 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires All ESSER Funding (Res 32XX) is projected to be fully expended in FY 2023-24 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.5% approximately for current and out years. Ø Assume Increase of 12.95% (2023-24)10.25% (2024-25) & 8.5% (2025-26) to Health & Welfare Cost Ø Assume sunset of all COVID expenditures. Ø The Base, Resource (0000) will absorb \$7 million ongoing in FY 2024-25 for utilities cost that were paid by ESSER Funds in FY 2023-24. Ø Reduce Services & Other Operating Expenditures supported by carry over being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures to be decreased 66% in FY 2024-25. Ø Assume change in indirect cost rate for FY 2023-24 from 2.64% to 3.10% CDE Approved Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Ø Assume California CPI (consumer Price Index) of 3.54% (2023-24) 3.02% (2024-25) & 2.64% (2025-26) Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2023-24 2024-25 2025-26 UPP 80.1% 81.49% 82.41% Projected ADA 29,945.23 29,822.38 29,699.52 Funded ADA 31,972.37 30,662.28 29,911.78 The District has modeled all staffing increases, reductions, and eliminations presumed to be ongoing in 2024-25 and the out years and included the Attachment B Budget Adjustments.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	489,892,480.00	(.95%)	485,230,066.00	.88%	489,507,014.00
2. Federal Revenues	8100-8299	139,358,432.15	(51.44%)	67,671,793.70	.04%	67,696,293.70
3. Other State Revenues	8300-8599	174,218,909.22	3.68%	180,631,636.30	2.24%	184,685,409.34
4. Other Local Revenues	8600-8799	105,469,111.29	(8.13%)	96,898,985.12	(.30%)	96,609,009.21
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		908,938,932.66	(8.64%)	830,432,481.12	.97%	838,497,726.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				277,641,788.85		247,309,405.14
b. Step & Column Adjustment				5,552,835.78		4,946,188.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,885,219.49)		(12,441,750.65)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	277,641,788.85	(10.93%)	247,309,405.14	(3.03%)	239,813,842.59
2. Classified Salaries						
a. Base Salaries				137,948,845.10		111,346,103.03
b. Step & Column Adjustment				2,069,232.68		1,670,191.54
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(28,671,974.75)		(607,582.96)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	137,948,845.10	(19.28%)	111,346,103.03	.95%	112,408,711.61
3. Employee Benefits	3000-3999	214,842,676.20	(3.62%)	207,073,369.03	2.98%	213,250,516.58
4. Books and Supplies	4000-4999	63,606,038.72	(26.62%)	46,672,472.04	(3.18%)	45,186,721.75
5. Services and Other Operating Expenditures	5000-5999	204,565,763.39	(12.46%)	179,076,341.82	2.01%	182,671,201.63
6. Capital Outlay	6000-6999	16,335,964.24	(77.32%)	3,705,636.97	0.00%	3,705,636.97
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,968,956.22	0.00%	10,968,956.22	0.00%	10,968,956.22
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,709,327.72)	48.30%	(2,534,954.80)	2.42%	(2,596,238.38)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
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)		927,200,705.00	(13.01%)	806,617,329.45	.22%	808,409,348.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(18,261,772.34)		23,815,151.67		30,088,377.28
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		283,154,298.85		264,892,526.51		288,707,678.18
2. Ending Fund Balance (Sum lines C and D1)		264,892,526.51		288,707,678.18		318,796,055.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	154,385,090.75		172,355,016.07		194,621,404.01
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	10,244,956.02		10,244,956.02		10,244,956.02
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,816,042.21		24,198,519.88		24,252,280.47

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	72,296,437.53		81,759,186.21		89,527,414.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		264,892,526.51		288,707,678.18		318,796,055.46
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	27,816,042.21		24,198,519.88		24,252,280.47
c. Unassigned/Unappropriated	9790	72,296,437.53		81,759,186.21		89,527,414.96
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)		100,112,479.74		105,957,706.09		113,779,695.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.80%		13.14%		14.07%
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)						
		30,252.83		29,822.38		29,699.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		927,200,705.00		806,617,329.45		808,409,348.97
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)		927,200,705.00		806,617,329.45		808,409,348.97
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,544,014.10		24,198,519.88		24,252,280.47
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)		18,544,014.10		24,198,519.88		24,252,280.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORM TRC
TECHNICAL REVIEW
CHECKS

End of Year Projection
Board Approved Operating Budget 2023-24
Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	(\$7,738,559.00)

Explanation: Revenue decreased due to change in allocation factor. Money received in the prior year.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7435	(\$7,738,559.00)

Explanation: Revenue decreased due to change in allocation factor. Money received in the prior year.

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

End of Year Projection
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3310	1110	(\$957,699.00)

Explanation: This resource was balanced post adoption.

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

End of Year Projection
Projected Totals 2023-24
Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

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CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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Explanation: Revenue decreased due to change in allocation factor. Money received in the prior year.

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Explanation: Revenue decreased due to change in allocation factor. Money received in the prior year.

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

POWERPOINT PRESENTATION



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

FY 2023-24 Third Interim Report



Presented by Lisa Grant-Dawson, Chief Business Officer

Board of Education Meeting June 5, 2024

Ask of the Board

- Review the 2023-24 Third Interim Budget
- Receive and discuss update on relevant contextual information impacting Projected Year, Multi-Year Projections (MYP), Cash Flow, Local Control Funding Formula
- Approve the 2023-24 Third Interim Budget

Third Interim Report

Third Interim Outline

- I. Overview & Summary of Assumptions**
- II. Third Interim - Current Year Projections**
 - A. Unrestricted General Fund Summary & Detail
 - B. Restricted General Fund Summary & Detail
 - C. Local Control Funding Formula
 - Revenue Projections
 - Average Daily Attendance
- III. Multi-Year Projections (MYP) & Cash Flow**
- IV. Governor's May Revise**
- V. Next Steps**

Overview of District Financial Accountability

- California school districts are accountable to the State (through the County) for use of funds provided by the state and federal government.
- The process of accountability is prescribed by state law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.

Budget Adoption - By July 1

Projected results for the following fiscal year (July 1 - June 30) | *Ed Code §42127*

Unaudited Actuals - By Sept 15th

Actual full year results for prior year (July 1 - June 30) | *Ed Code §42100*

First Interim - By December 15

Updated projections as of October 31st | *Ed Code §42130 & §42131*

Second Interim - By March 15

Updated projections as of January 31st | *Ed Code §42130 & §42131*

Third Interim - By June 1

Updated projections as of April 30th | *Ed Code §42130 & §42131* [Required if 2nd Interim is qualified or negative]

Third Interim Assumptions

OUSD 2023-27 Budget Assumptions - Third Interim				
Category	2023-24	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.73%	3.11%
Statutory COLA				
Grade Span Adjustment Factors				
Enrollment	33,882	33,743	33,743	33,743
Attendance Used for Funding (Highest Year or Average)	31,986	30,726	30,726	30,726
Attendance (ADA)	29,945	29,822	29,700	29,577
Enrollment to ADA % *	88%	88%	88%	88%
Unduplicated Pupil Count	80.10%	81.49%	82.41%	82.49%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$.28M	
Salary and Negotiated Increases - SEIU	2.25%			
Step & Column	2.0%	2.0%	2.0%	2.0%
Special Education Contribution	\$102M	\$106M		
Health Benefit Assumptions **	13.0%	10.25%	8.5%	8.5%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.03%	5.03%
Mandatories & Benefits - Classified	11.23%	11.23%	11.23%	11.23%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	28.10%	28.10%	29.20%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.13%	24.13%
Total Mandatories & Benefits Classified	39.33%	39.33%	39.33%	40.43%

May Revise
Projected
COLA
Change from
.76% to
1.07%

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the

** 2023-24 Projected Increase for Kaiser (9.95%) and Sutter (20%) which is the primary benefit selection for the majority of employees.

*** Additional LCFF Investment, NOT statutory COLA EC 42238.02(d)(5)

Third Interim - Fund Balance Summary

2023-24 Third Interim Revised Budget

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 511,506,596	\$ 397,432,336	\$ 908,938,933
9) Total Expenditures			
	<u>\$ 403,272,819</u>	<u>\$ 520,927,886</u>	<u>\$ 924,200,705</u>
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 108,233,777	\$ (123,495,550)	\$ (15,261,772)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	<u>\$ (116,080,046)</u>	<u>\$ 113,080,046</u>	<u>\$ (3,000,000)</u>
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (7,846,269)	\$ (10,415,504)	\$ (18,261,772)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 164,800,594	\$ 283,154,299
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 110,507,436	\$ 154,385,091	\$ 264,892,527
Restricted Reserve	\$150,000	\$ 154,385,091	\$ 154,535,091
Other Assignments	\$10,244,956	\$0	\$10,244,956
Reserve for Economic Uncertainty	\$27,816,042		\$27,816,042
Unassigned Unappropriated	\$ 72,296,438	\$ 154,385,091	\$ 72,296,438

Third Interim

Unrestricted Net Changes since 2nd Interim

2023-24 Second vs Third Interim UnRestricted Fund Balance Summary

	Second Interim	Third Interim	Second v Third Interim
A. Revenues			
5) Total Revenues	\$ 510,928,572	\$ 511,506,596	\$ 578,024
B. Expenditures			
9) Total Expenditures	\$ 433,035,773	\$ 403,272,819	\$ (29,762,954)
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 77,892,800	\$ 108,233,777	\$ 30,340,978
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (113,275,499)	\$ (116,080,046)	\$ (2,804,547)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (35,382,700)	\$ (7,846,269)	\$ 27,536,431
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 118,353,704	\$ -
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 82,971,005	\$ 110,507,436	\$ 27,536,431

Third Interim

Restricted Net Changes since 2nd Interim

2023-24 Second vs Third Interim Restricted Fund Balance Summary

	Second Interim	Third Interim	Second v Third Interim
A. Revenues			
5) Total Revenues	\$ 381,969,374	\$ 397,432,336	\$ 15,462,962
B. Expenditures			
9) Total Expenditures	\$ 514,060,819	\$ 520,927,886	\$ 6,867,067
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (132,091,444)	\$ (123,495,550)	\$ 8,595,895
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 110,275,499	\$ 113,080,046	\$ 2,804,547
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (21,815,945)	\$ (10,415,504)	\$ 11,400,442
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 164,775,840	\$ 164,800,594	\$ 24,755
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 142,959,895	\$ 154,385,091	\$ 11,425,196

Summary of 2023-24 Unrestricted General Fund Projections at Third Interim (\$Millions)

How is the District's Unrestricted General Fund Financial Position Projected to Change?

	Third Interim
Beginning Fund Balance	\$118.4
Ending Fund Balance	\$110.5

Why is District's Unrestricted General Fund Financial Position Projected to Change?

	Third Interim
Revenues	\$511.5
Expenditures	(\$403.3)
Net Contributions/Transfers	(\$116.0)
Net Increase (Decrease)	(\$7.8)



At Third Interim, we expect to end the year with an **Decrease** in the Unrestricted General Fund Balance of **\$7.8M*** since **Second Interim**.

This is always contingent on all funds being expended

Material Changes in Unrestricted General Fund Projections since Second Interim

Revenues (Unrestricted) - \$.6M Increase

Expenditures (Unrestricted) - \$30M Decrease

- **\$5M Decrease** in projected Certificated Salaries
 - ◆ \$1.5M decrease in Res 0000 offset by Res 0040, Education Protection Act
 - ◆ \$7M decrease in teacher stipends, Resource 0006
 - ◆ \$3.7M Increase in Teacher Substitutes, Resource 0000
- **\$2.8M Decrease** in coinciding and adjusted benefit costs
- **\$18.9M Decrease in Books and Supplies**
 - ◆ \$2.4M decrease, Resource 0006, Object 4100 Textbooks
 - ◆ \$2.6M decrease, Resource 0004, Central Concentration
 - ◆ \$11.7M decrease, Resource 0004 & 0005, Central Supplemental & Concentration
 - Establish Carryover reserve for 2024-25

Material Changes in Unrestricted General Fund Projections since Second Interim (Cont.)

Expenditures (Unrestricted)

- **\$2.9M Decrease** in projected cost of Services and Other Operating
 - ◆ Resource 0006, Supplemental & Concentration Carryover
 - \$2.6M Decrease, Object 5671 Repairs and support for playgrounds and equipment moved to Capital Project, Object Codes and preparation for carryover for summer projects.
 - \$1.5M Increase, Object 5710 Interprogram Services
 - \$2.2M Increase, Object 5825 Consultants
 - \$1.4M Resource 0000 General Fund Base
 - \$1.5M Resource 0006, S & C Carryover
 - \$5M Decrease, Resource 0006, Object 5846 Licensing Agreements

Third Interim

Restricted Net Changes since Second Interim

2023-24 Second vs Third Interim Restricted Fund Balance Summary

	Second Interim	Third Interim	Second v Third Interim
A. Revenues			
5) Total Revenues	\$ 381,969,374	\$ 397,432,336	\$ 15,462,962
B. Expenditures			
9) Total Expenditures	\$ 514,060,819	\$ 520,927,886	\$ 6,867,067
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (132,091,444)	\$ (123,495,550)	\$ 8,595,895
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 110,275,499	\$ 113,080,046	\$ 2,804,547
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (21,815,945)	\$ (10,415,504)	\$ 11,400,442
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 164,775,840	\$ 164,800,594	\$ 24,755
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 142,959,895	\$ 154,385,091	\$ 11,425,196


Summary of 2023-24 Restricted General Fund Projections at Third Interim (\$Millions)

How is the District's Restricted General Fund Financial Position Projected to Change?

	Third Interim
Beginning Fund Balance	\$164.8
Ending Fund Balance	\$154.4

Why is District's Restricted General Fund Financial Position Projected to Change?

	Third Interim
Revenues	\$397.4
Expenditures	(\$520.9)
Net Contributions/Transfers	\$113.0
Net Increase (Decrease)	(\$10.4)



At Third Interim, we expect to end the year with a **Decrease** in the Restricted General Fund Balance of **\$10.4M*** since Second Interim
This is always contingent on all funds being expended

Material Changes in Restricted General Fund Projections since Second Interim (Cont.)

Revenues (Restricted)

→ \$15.5M increase since Second Interim

- ◆ Federal Revenue Increase \$8.4M
 - \$7.0M Increase in Revenue, Res 3214 ESSER III Learning Loss
 - \$3.5M Increase in Revenue, Res 3225 ESSER III ASES Summer
- ◆ Other State Revenue Increase \$2.4M
- ◆ Other Local Revenue Increase \$4.6M
 - \$5M increase in Revenue, Res 9225 Kaiser Foundation
 - \$.7M Decrease in Revenue, Res 9237 Kenneth Rainin Foundation

Expenditures (Restricted)

→ \$6.9M Increase since Second Interim

- ◆ \$2.3M increase in Certificated Salaries
 - \$1.8M Increase Resource 3214, ESSER III Learning Loss, Object 1120 Teacher Stipends
 - \$.5M Decrease, Resource 6500, Object 1205 Pupil Support Salaries

Material Changes in Restricted General Fund Projections since Second Interim (Cont.)

Expenditures (Restricted)

→ **\$1.3M Decrease - Reduction and Adjustments in Benefits**

- ◆ Object 3401 & 3402, Health and Welfare revisions based on actual FTE's and designations

→ **\$3M Decrease - Books and Supplies**

- ◆ \$1.4M Decrease Object 4390, Carryover Future, Resource 9333 Measure N
- ◆ \$3.8M Decrease in Object 4391, Carryover prior Year - Multiple Resources
- ◆ Object 4318 Central Office Supplies
 - \$.5M Increase, Resource 6500 Special Ed
 - \$.35M Increase, Resource 2600 Expanded Learning
 - \$.36M Increase, Resource 3225 ESSER III ASES Summer

→ **\$6.9M Increase - Services and Operating Expenditures**

- ◆ Object 5100, Sub Agreements for Services
 - \$3.3M Resource 2600, Expanded Learning Opportunity Program
 - \$2.6M Resource 3225, ESSER III ASES Summer

→ **\$2.3M Capital Outlay**

- ◆ Increase in Resource 2600 Expanded Learning Opportunity Programs, Object 6271 Main Construction

Third Interim - Multi-Year Projections , Cash Flow, & ADA/LCFF Projections

Multi-Year Projections (MYP) - Unrestricted Summary - FORM MYPI - Includes 2024-25 Budget Adjustments

2023-24 Third Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	\$ 511,506,596	\$ 506,734,896	\$ 510,734,613
B. Expenditures			
9) Total Expenditures	\$ 403,272,819	\$ 384,235,725	\$ 382,132,472
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 108,233,777	\$ 122,499,171	\$ 128,602,141
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (116,080,046)	\$ (116,653,945)	\$ (120,780,151)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (7,846,269)	\$ 5,845,226	\$ 7,821,989
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 110,507,436	\$ 116,352,662
2) Ending Balance, June 30 (E + F1e)	\$ 110,507,436	\$ 116,352,662	\$ 124,174,651
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 10,244,956	\$ 10,244,956	\$ 10,244,956
Reserve for Economic Uncertainty	\$ 27,816,042	\$ 24,198,520	\$ 24,252,280
Unassigned Unappropriated	\$ 72,296,438	\$ 81,759,186	\$ 89,527,415

Does Not Include UAOS/Conf Agreement

Multi-Year Projections (MYP) - Restricted Summary - Includes 2024-25 Budget Adjustments

2023-24 Third Interim MYP Fund Balance Summary - Restricted

	2023-24 Restricted	2024-25 Restricted	2025-26 Restricted
A. Revenues			
5) Total Revenues	\$ 397,432,336	\$ 323,697,585	\$ 327,763,114
B. Expenditures			
9) Total Expenditures	\$ 520,927,886	\$ 419,381,604	\$ 423,276,877
C. Excess (Deficiency) of Revenues Over	\$ (123,495,550)	\$ (95,684,020)	\$ (95,513,763)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 113,080,046	\$ 113,653,945	\$ 117,780,151
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (10,415,504)	\$ 17,969,925	\$ 22,266,388
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 164,800,594	\$ 154,385,091	\$ 172,355,016
2) Ending Balance, June 30 (E + F1e)	\$ 154,385,091	\$ 172,355,016	\$ 194,621,404

Multi-Year Projections (MYP) - Combined Summary - Includes Budget Adjustments

2023-24 Third Interim MYP Fund Balance Summary - Combined

	2023-24 Combined	2024-25 Combined	2025-26 Combined
A. Revenues			
5) Total Revenues	\$ 908,938,933	\$ 830,432,481	\$ 838,497,726
B. Expenditures			
9) Total Expenditures	\$ 924,200,705	\$ 803,617,329	\$ 805,409,349
C. Excess (Deficiency) of Revenues Over	\$ (15,261,772)	\$ 26,815,152	\$ 33,088,377
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (18,261,772)	\$ 23,815,152	\$ 30,088,377
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 283,154,299	\$ 264,892,527	\$ 288,707,678
2) Ending Balance, June 30 (E + F1e)	\$ 264,892,527	\$ 288,707,678	\$ 318,796,055

Third Interim Cash Flow - Form CASH

General Fund Beginning Cash July 1, 2023

1. \$349,361,439

General Fund Ending Cash Projection June 30, 2024

1. \$268,626,889 - Second Interim
2. \$298,441,310 - Third Interim

Average Daily Attendance and the Impact to the LCFF

- Second Interim to Third Interim ADA
 - 308 Actual ADA Incline
 - 34.25 ADA 3-Year Average Change
 - \$.525M Increase in Revenue Projection (3-Year average)
- Net Change in Attendance P1-P2 (P - Period)
 - 761 ADA Decline
- State Allowance of using the Three Year ADA Average for LCFF is slowing, but not preventing the decline in revenue.

Attendance Calendar 2023-24



OAKLAND UNIFIED SCHOOL DISTRICT
Attendance Accounting - OUSD
1011 Union St, Oakland, CA 94607

School Starts: August 7, 2023
School Ends: May 23, 2024

2023-2024 STATISTICAL CALENDAR

Month	Statistical Month / Dates		Instructional Days		Report(s) Due
1	Aug. 7- Sept. 1, 2023		20		September 7, 2023
2	Sept. 4 - Sept 29, 2023		18		October 5, 2023
3	Oct. 2 - Oct. 27, 2023		19		November 2, 2023
4	Oct 30 - Nov. 24, 2023	P-1	14	71	November 30, 2023
5	Nov 27 - Dec 22, 2023		20		▶ January 11, 2024
6	Jan. 8- Feb 2, 2024		18		February 8, 2024
7	Feb. 5 - Mar. 1, 2024		18		March 7, 2024
8	Mar. 4 - Mar 29, 2024	P-2	19	146	April 11, 2024
9	Apr 1 - Apr. 26, 2024		15		May 2, 2024
10*	April 29 - May 23, 2024	P-Annual	19		May 30, 2024
		Total	180		

*Submit Month 10 ASAP after school closes or by Thursday, May 30th deadline

Important Note: Please confirm completion to tien.truong@ousd.org.

For P-1, All schools must rerun Attendance Reports and Monthly Attendance Summary Reports for Mo 1-4.

For P-2, All schools must rerun Attendance Reports and Monthly Attendance Summary Reports for Mo 1-8.

For P-Annual, All schools must rerun Attendance Reports and Monthly Attendance Summary Reports for Mo 1-10.

Re-run Mo 1 through Mo 3 and print Mo 4

Re-run Mo 1 through Mo 7 and print Mo 8

Re-run Mo 1 through Mo 9 and print Mo 10

ARIES ATTENDANCE DATABASE FOR 2023-24 WILL BE LOCKED AS OF WEDNESDAY, JUNE 07, 2024

SPECIAL DAY ENROLLMENT COUNT REPORT DUE :

Aug 8th (2nd Day) - Aug 11th (5th Day) - Aug 18th (10th Day) - Aug 25th (15th day) - Sept 1st (20th Day)

INSTRUCTIONS: PLEASE REFER TO OUSD - INTRANET: SITE DELIVABLES AND DOCUMENTS FOR INSTRUCTIONS REGARDING THE 2ND, 5TH, 10TH, 15TH AND 20TH DAY COUNT

LCFF Projection Third Interim - Second Interim

Oakland Unified (61259) - Second Interim LCFF	v.24.2b	2/22/2024	CY
LOCAL CONTROL FUNDING FORMULA			2023-24
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
	8.22%	0.00%	80.10% 80.10%
	3-PY Average		
	ADA	Base	Grade Span Supplemental Concentration Total
Grades TK-3	11,545.99	\$ 9,919	\$ 1,032 \$ 1,754 \$ 1,787 \$ 167,324,554
Grades 4-6	7,596.67	10,069	1,613 1,643 101,224,192
Grades 7-8	4,266.85	10,367	1,661 1,691 58,537,638
Grades 9-12	8,562.86	12,015	312 1,975 2,011 139,685,382
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 338,132,742	\$ 14,587,073	\$ 56,505,714 \$ 57,546,237 \$ 466,771,766
NSS Allowance	-	-	-
TOTAL BASE	31,972.37	\$ 338,132,742	\$ 14,587,073 \$ 56,505,714 \$ 57,546,237 \$ 466,771,766
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90 TK Add-on rate	\$ 3,044.23 3,007,393
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 486,069,395
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 486,069,395
Local Revenue (including RDA)			(148,179,700)
Gross State Aid			\$ 337,889,695
Education Protection Account Entitlement			(78,591,688)
Net State Aid			\$ 259,298,007

LCFF Projection Third Interim

Net Change \$525K

Oakland Unified (61259) - Third Interim LCFF	v.24.2b	5/17/2024	CY
LOCAL CONTROL FUNDING FORMULA	2023-24		
LCFF ENTITLEMENT CALCULATION			
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors	8.22%	0.00%	80.10% 80.10%
	3-PY Average		
	ADA	Base	Grade Span Supplemental Concentration Total
Grades TK-3	11,545.89	\$ 9,919	\$ 1,032 \$ 1,754 \$ 1,787 \$ 167,323,105
Grades 4-6	7,590.87	10,069	1,613 1,643 101,146,909
Grades 7-8	4,260.71	10,367	1,661 1,691 58,453,403
Grades 9-12	8,540.65	12,015	312 1,975 2,011 139,323,073
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$337,742,844	\$ 14,580,041	\$ 56,442,126 \$ 57,481,479 \$ 466,246,490
NSS Allowance	-	-	-
TOTAL BASE	31,938.12	\$337,742,844	\$ 14,580,041 \$ 56,442,126 \$ 57,481,479 \$ 466,246,490
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate \$ 3,044.23 3,007,393
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 485,544,119
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 485,544,119
Local Revenue (including RDA)			(148,144,270)
Gross State Aid			\$ 337,399,849
Education Protection Account Entitlement			(78,384,192)
Net State Aid			\$ 259,015,657

LCFF Projection Third Interim

Oakland Unified (61259) - Second Interim LCFF	v.24.2b						CY1
LOCAL CONTROL FUNDING FORMULA							2024-25
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	0.76%		0.00%		81.49%		81.49%
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	11,007.25	\$ 9,994	\$ 1,039	\$ 1,798	\$ 1,900	\$ 162,146,428	
Grades 4-6	7,246.43	10,146		1,654	1,747	98,164,374	
Grades 7-8	4,097.87	10,446		1,702	1,799	57,153,540	
Grades 9-12	8,310.73	12,106	315	2,024	2,139	137,825,848	
Subtract Necessary Small School ADA and Funding	-						-
Total Base, Supplemental, and Concentration Grant	\$ 326,944,783		\$ 14,054,412	\$ 55,576,049	\$ 58,714,946	\$ 455,290,190	
NSS Allowance	-						-
TOTAL BASE	30,662.28	\$ 326,944,783	\$ 14,054,412	\$ 55,576,049	\$ 58,714,946	\$ 455,290,190	
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,242,640
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)							-
TK ADA	1,165.90	TK Add-on rate	\$ 3,067.36				3,576,241
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 475,203,753
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 475,203,753
Local Revenue (including RDA)							(146,806,440)
Gross State Aid							\$ 328,397,313
Education Protection Account Entitlement							(72,325,530)
Net State Aid							\$ 256,071,783

LCFF Projection Third Interim

Net Change +\$3.1M
COLA Increase to 1.07%

Oakland Unified (61259) - Third Interim LCFF	v.24.2b						CY1	
LOCAL CONTROL FUNDING FORMULA							2024-25	
LCFF ENTITLEMENT CALCULATION								
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	1.07%		0.00%		81.49%		81.49%	
Calculation Factors	3-PY Average							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	11,067.40	\$ 10,025	\$ 1,043	\$ 1,804	\$ 1,906	\$ 163,549,678		
Grades 4-6	7,278.62	10,177		1,659	1,752	98,901,701		
Grades 7-8	4,112.72	10,478		1,708	1,804	57,536,372		
Grades 9-12	8,317.48	12,144	316	2,031	2,145	138,370,894		
Subtract Necessary Small School ADA and Funding	-		-		-			
Total Base, Supplemental, and Concentration Grant	\$329,125,758		\$ 14,171,622	\$ 55,950,607	\$ 59,110,658	\$ 458,358,645		
NSS Allowance	-		-		-			
TOTAL BASE	30,776.22	\$329,125,758	\$ 14,171,622	\$ 55,950,607	\$ 59,110,658	\$ 458,358,645		
ADD ONS:								
Targeted Instructional Improvement Block Grant							\$ 10,094,682	
Home-to-School Transportation (COLA added commencing 2023-24)							6,261,846	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	
Transitional Kindergarten (Commencing 2022-23)							-	
TK ADA	1,165.90	TK Add-on rate	\$ 3,076.80			3,587,243		
ECONOMIC RECOVERY TARGET PAYMENT								
LCFF Entitlement Before Adjustments							\$ 478,302,416	
Miscellaneous Adjustments							-	
ADJUSTED LCFF ENTITLEMENT							\$ 478,302,416	
Local Revenue (including RDA)							(146,930,895)	
Gross State Aid							\$ 331,371,521	
Education Protection Account Entitlement							(73,692,131)	
Net State Aid							\$ 257,679,390	

Key Takeaways, May Revise Summary, Next Steps

Key Takeaways

- Third Interim is required due to our Second Interim certification of Qualified
 - Supports the end of year projection for estimated actuals
 - Unrestricted report reflects deficit spending if \$7.8
 - \$25M in S & C Carryover (Resource 0006) is included in Expenditures
 - \$19.1M Expended YTD
 - *Actual Estimated Increase/Decrease \$17.2M Surplus*
 - Budget Adjustments for 2024-25, Attachment B Included in MYP

Key Takeaways

- Recent approved Tentative Labor Agreement (May 2024) with UAOS/Confidential **IS NOT** included in the Third Interim
 - Agreement completed after April 30th
 - Impact of the Tentative Agreement will be in the 2023-24 Estimated Actuals and 2024-25 Adopted Budget

Summary of Governor's May Revise

- COLA has a slight increase from .76% to 1.07%
- State Budget Deficit Still Exists
 - Governor continues to develop strategies to support Prop 98
 - Governor is seeking to make good on the 2022-23 and 2023-24 investment to Education
 - *Concerns are growing regarding the extent of accounting and rainy day fund use to buffer education program reductions.*
 - *The state is essentially using it's reserves to fund public education*
 - Corporate, Personal, and Sales Tax revenues continue to decline.
 - State deficit is \$27.6B, down from \$37.9B
 - Other significant spending reductions are proposed to programs and new investments

Summary of Governor's May Revise

- Non Educational Reductions
 - \$19.1B in One-time spending
 - \$13.7M in ongoing spending through 2025-26
 - 8% Reduction in State Operations
 - Elimination of 10K FTE's
 - Cutting Costs and gaining efficiencies
 - No New Taxes
 - Preserving Core Services
- Hmm...Does this strategy sound familiar????
- Also - The State population grew by 67K since 2023

See California State Budget and Governor Newsom's website for more information.

NEXT STEPS

1. Submission of Third Interim to the Alameda County Office of Education (ACOE) by June 1st
 - o Report will be submitted by June 6th after the Board Meeting.
2. Distribution of Third Interim to Auditors, Financial Advisors, Bond Reporting Agencies (Website)
3. Finalize Budget Development For 2024-25
4. Public Hearing 2023-24 LCAP & Budget - June 12, 2024
5. Adoption: 2023-24 LCAP & Budget - June 26, 2024

Questions/Comments



EVERY STUDENT THRIVES!



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

1000 Broadway, Suite 680, Oakland, CA 94607

www.ousd.org



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