

OUR MISSION:
TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY



### Regular and Virtual School Board Meeting 03/12/2024 06:00 PM

Twin Rivers Unified School District 5115 Dudley Blvd., Bay A, McClellan Park, CA 95652 https://bit.ly/TRUSDYouTube

### **ITEM**: M.1. PRESENT and APPROVE - Twin Rivers Unified School District 2023-24 Second Interim Report and Positive Certification

### **Quick Summary / Abstract**

School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. There are three different certifications of financial condition: positive, qualified or negative certification. A positive certification indicates that, based upon current projections, the District will be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years. The certification, along with accompanying documents, are referred to as the Interim Reports.

- 1. District Certification
- 2. Executive Summary and Internal Budget Documents for all Funds
- 3. Budget Reserves
- 4. Statement of Revenues, Expenditures and Changes in Fund Balance for all Funds
- 5. Cash Flow Projection
- 6. Average Daily Attendance Detail
- 7. Multiyear Projection Assumptions General Fund
- 8. General Fund Multiyear Projections 2024-25 and 2025-26
- 9. Other Funds Multiyear Projections 2024-25 and 2025-26
- 10. Criteria and Standards Review

The Superintendent recommends approval of the 2023-24 Second Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

### **Rationale**

The Twin Rivers Unified School District 2023-24 Second Interim Report and Positive Certification will be presented to the Board of Trustees for review and approval. The Superintendent recommends approval of the 2023-24 Second Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

### **Supporting Documents**

TRUSD Second Interim PowerPoint 03.12.24 2023-24 Second Interim Report

Created on 2/20/2024 at 11:41 AM PT by Leslie Adlesperger Last Modified on 3/6/2024 at 11:14 AM PT by Yasmina Flores

### Twin Rivers Unified Sacramento County

### Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2023-24

34 76505 0000000 Form CI E826SWFXGC(2023-24)

NOTICE OF CRITERIA AND STA sections 33129 and 42130) Signed	NDARDS REVIEW. This interim report was based upon and reviewed us  Light Superintendent or Designee	ng the state-adopted Criter	ia and Standards. (Pursuant to Education Code (EC)
NOTICE OF INTERIM REVIEW.	All action shall be taken on this report during a regular or authorized speci	al meeting of the governing	board.
	Schools:  Prification of financial condition are hereby filed by the governing board  : March 12, 2024		suant to EQ Section 42131)
Meeting Date	. Warch 12, 2024	Signed:	President of the Governing Board
CERTIFICATION OF FINANCIAL	CONDITION		President of the Governing board
X POSITIVE CERTI	FICATION		
	ne Governing Board of this school district, I certify that based upon curre cal year and subsequent two fiscal years.	ent projections this district v	will meet its financial obligations
QUALIFIED CER	TIFICATION		
	ne Governing Board of this school district, I certify that based upon current current fiscal year or two subsequent fiscal years.	ent projections this district i	may not meet its financial
NEGATIVE CERT	IFICATION		
	ne Governing Board of this school district, I certify that based upon curror remainder of the current fiscal year or for the subsequent fiscal year.	ent projections this district v	will be unable to meet its financial
Contact person for addit	onal information on the interim report:		
Name	: Kate Ingersoll	Telephone:	916-566-1702
Title	Exec. Director Fiscal Services	E-mail:	kate.ingersoll@trusd.net

### Criteria and Standards Review Summary

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

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

### Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2023-24

34 76505 0000000 Form CI E826SWFXGC(2023-24)

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	l
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	x	ļ
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х
UPPLEMENT	AL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual peyments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		<ul> <li>If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	n/a	-
\$8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		<b> </b>
		Certificated? (Section S8A, Line 1b)	х	
		Classified? (Section S8B, Line 1b)	Х	1
		Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	<b>T</b>
\$8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	
DDITIONAL	FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cesh flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	Х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	·
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundarias that are impaciling the district's enrollment, either in the prior or current fiscal year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	. x	
A7	Independent Financial System	is the district's financial system independent from the county office system?	x	<b>†</b>
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	·
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	1

### TWIN RIVERS UNIFIED SCHOOL DISTRICT FISCAL SERVICES



### 2023-24 Second Interim EXECUTIVE SUMMARY

The District is required to file a Second Interim financial report reflecting an updated budget and actual data through January 31. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (First Interim Budget). The Second Interim budget revision is then used as a starting point to project the subsequent two year budgets.

According to the guidelines and checklists mandated by the State, the District is certifying a "Positive" certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$36 million (deficit spending). However, once the carryover expenditures of \$40.3 million are removed, the revenue is greater than the expenditures by \$4.3 million. The District has enough of an ending fund balance to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources (\$61.1 million).

First Interim reflected a structural deficit in both projection years. The structural deficit remains about the same at \$1.8 million for 2024-25 and grows to \$4.4 million in 2025-26. The facility projects transfer out is reduced \$5 million in order to not increase the structural deficit due to the even lower projected LCFF COLA for 2024-25. The District has enough of an ending fund balance in both projection years to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.

See multiyear projections for additional detail.

### Legislative Analyst's Office (LAO) Fiscal Outlook for Education

The Legislative Analyst's Office (LAO) issued two separate reports on February 15, 2024, analyzing Proposition 98 and Governor Gavin Newsom's education budget proposal within the context of a deteriorating budget condition. The analyses acknowledge that when the Governor issued his 2024-25 Governor's Budget on January 10, 2024, he was:

- Solving an estimated \$58 billion State Budget deficit. But now the LAO believes that budget problem is \$15 billion worse – in other words, the state now needs to solve a \$73 billion problem and the January solutions only added up to \$58 billion.
- Addressing unanticipated reductions in available revenues to K-12 school and community college agencies in the prior and current year with \$13.7 billion in spending solutions—\$8 billion of which is attributable to a funding maneuver the LAO strongly recommends the Legislature reject

 Proposing an additional \$1.4 billion in new K-12 one-time and ongoing spending, with the largest share attributable to funding a 0.76% cost-of-living adjustment (COLA) (\$628 million)

The Assembly and Senate budget subcommittees responsible for the education budget are slated to hear the Governor's Proposition 98 proposals on February 27 and 28, respectively. The hearing and ensuing discussions may provide early indications of the Legislature's positions on some of the Governor's proposals.

### Reserve Cap Required

The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget. The reserve cap continues for 2023-24 and is anticipated for 2024-25. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers will utilize Board Policy 3100 Budget and commit reserves as needed for a specific purpose by a Resolution adopted by the Board.

### **One-Time Savings**

One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Some position reductions and loss of savings occur in the following two years with the majority occurring in 2026-27 and 2027-28. The budget continues to include \$13.5 million in positions and \$4.4 million in services to be eliminated and/or shifted to unrestricted funds over the next few years.

### **General Fund – Budget Assumptions**

### BEGINNING FUND BALANCE

The beginning fund balance is \$178,659,684 with \$74.9 million unrestricted (of which \$7.2 million is one-time carryover for specific programs/purposes) and \$103.7 million restricted for categorical programs.

### REVENUE ASSUMPTIONS

The Local Control Funding Formula (LCFF) consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

The "additional concentration grant", the increase from 50% to 65% of concentration funds, is to be used to increase the number of staff providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

LCFF Sources (major assumptions):

- o Average Daily Attendance (ADA) "funded" is 20,499 (using the prior 3-year average ADA declining enrollment option). This is a decrease of 15 "funded" ADA compared to First Interim.
  - Projected P2 ADA is 20,254; decrease of 34 ADA from First Interim. The

- decrease is mostly from programs at SCOE.
- Estimated "funded" P2 ADA is a decrease of 705 "funded" ADA from the prior year.
  - ❖ The declining enrollment calculation softens and delays a portion of the revenue reduction due to declining enrollment.
- o District Charter ADA does not have a declining enrollment calculation option and thus uses the current year's estimated P2 ADA of 2,128. This is a decrease of 20 ADA from First Interim.
- o Attendance Yield is projected at 91.38% (same as First Interim).
  - o Much lower than the year's before COVID:
    - 2018-19 attendance yield = 94.39%
- Estimated Unduplicated Pupil Percentage (3 year rolling average):
  - Twin Rivers 90.69%
  - Creative Connections Arts Academy 77.43%
  - Smythe Academy of Arts & Science 92.96%
  - Westside Preparatory 78.30%
- o Add-ons for transportation, TK, and TIIBG = \$11,677,805
- o Cost of Living Adjustment (COLA) = 13.26% (same as First Interim)
- o Property taxes are estimated slightly above 2023-24 P1 levels (not additional funding; the LCFF revenue is reduced by this amount).
- o Education Protection Account (EPA) is estimated at \$79.5 million (not additional funding; the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$7,143 and is made up of the following changes below for unrestricted and \$100 thousand increase for restricted special education property taxes:

	Base	S/C	Total
TRUSD	(\$249) thousand	\$306 thousand	\$57 thousand
CCAA	(\$7) thousand	\$37 thousand	\$30 thousand
Smythe	(\$134) thousand	(\$30) thousand	(\$164) thousand
WPCS	(\$62) thousand	\$46 thousand	(\$16) thousand
TOTAL	(\$452) thousand	\$359 thousand	(\$93) thousand

Federal Revenues increase \$1,778,047 mostly due to updated awards for Title I, Part A of \$445 thousand and Special Education of \$1.3 million.

Other State Revenues increase \$1,160,175 mostly due to the updated award for Special Education of \$1.1 million and the new Career Tech Ed Grant of \$717 thousand.

Other Local Revenues increase \$3,738,452 mainly due to \$2.3 million bus grant, \$800 thousand increase for Medi-Cal Billing and \$500 thousand increase for interest income.

Under Other Financing Sources, Contributions from unrestricted to restricted programs increase \$295 thousand; net change of \$1.2 million RRMA increase and \$900 thousand decrease contribution for Special Education.

### **EXPENDITURE ASSUMPTIONS**

Certificated Salaries and Benefits reflect current position control. Certificated salaries reflect a decrease of \$227,953 and include the following major changes:

- o Decrease of \$125,880 to restricted salaries:
  - Various position control updates

- o Decrease of \$102,073 to unrestricted salaries:
  - Stipend \$461 thousand
  - Teacher substitutes (\$505) thousand
  - Various Position control updates

Classified Salaries and Benefits reflect current position control. Classified salaries reflect an increase of \$257,434 and include the following major changes:

- o Decrease of \$365,678 to restricted salaries:
  - -4.5 FTE LVN positions (shift from Special Education to Unrestricted)
- o Increase of \$623,112 to unrestricted salaries:
  - +4.5 FTE LVN positions (shift from Special Education to Unrestricted)
  - +2.375 FTE Bus Attendant positions
  - +2 FTE Construction Manger positions
  - Reduction of open position control savings \$300 thousand

Employee Benefits decrease \$704,342 to coincide with salary decreases listed above.

Books and Supplies increase \$3,460,826. Of that amount, \$2.4 million is an increase to restricted programs mainly due to computers from ESSER III LL, supplies for CTE program, and a shift from capital outlay to supplies with the KIT nutrition services funding. The unrestricted programs increase of \$1.1 million is mainly due to one-time warehouse equipment.

Services and Other Operating increase \$5,013,694. The restricted programs increase \$3 million mostly due to service agreements for special education and RRMA. The unrestricted increase of \$2 million is mainly for service agreements for transportation and health services, software for technology and facilities department, and utilities.

Capital Outlay increase is \$1,393,378. The entire increase is in restricted programs for the bus grant.

Other Outgo increase is \$507,782 for SCOE School programs; includes both unrestricted and restricted funds.

Transfers Out are unchanged.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

### **ENDING FUND BALANCE**

Twin Rivers' Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund payroll expenditures (\$41 million), or 10 percent of general fund expenditures and other financing uses (\$61.1 million)."

The ending fund balance of \$142,678,437 is reported within the following classifications:

- o Nonspendable \$1,839,752
- o Restricted \$69,055,350
- o Committed \$20,660,502
  - \$4,000,000 Board Resolution for technology
  - 10,000,000 Board Resolution for HVAC
  - \$6,660,502 Board Resolution for Employee Recruitment and Retention

- o Unassigned -
  - \$51,122,833 Reserve for Economic Uncertainty (8.4% of total expenditures)
  - \$0 Unappropriated

### Other Funds - Budget Assumptions

### STUDENT ACTIVITY SPECIAL REVENUE FUND

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. Associated Student Body (ASB) funds are our only fiduciary activities. The budget reflects the revenue and expenditures at the same amount.

The projected ending fund balance is \$594,230 and restricted for the associated student body (ASB).

### **ADULT EDUCATION FUND**

Federal Revenues increase \$43,605 to reflect a revised grant letter from Sacramento Employment and Training Agency (SETA) for the Refugee grants.

State Revenues remain the same as the First Interim Budget.

Other Local Revenues remain the same as the First Interim budget.

Salaries and Benefits reflect current position control along with a reduction to certificated for open position control savings.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs. Supplies increase \$6,000 mainly due to the projected cost of computers and supplies. Other operating expenses increase \$45,750 primarily due to supportive services provided to clients in the Refugee programs.

The projected ending fund balance is \$1,536,848 and restricted for the adult education program.

### CHILD DEVELOPMENT FUND

Federal Revenues increase \$1,577 to reflect a revised grant letter for Head Start.

State Revenues increase \$149,190 to reflect receipt of new one-time funds.

Other Local Revenues remain the same as the First Interim Budget.

Salaries and Benefits reflect current position control along with a reduction to certificated and classified for open position control savings.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and are increased to reflect the grant award carryover funds. Supplies increase \$68,951 to cover the projected cost of new instructional supplies. Other operating expenses increase \$692,126 for contracted service agreement costs at each preschool site.

The ending fund balance is \$1,052,008 and can only be used with State approval.

### CAFETERIA FUND

Revenues increase \$990,727 to reflect updated projected reimbursements from the National School Breakfast and Lunch, Supper Meal and Summer School programs. Both reimbursement rates and student participation have increased.

Salaries and Benefits reflect current position control along with an increase of extra hours to address evolving program demands.

Supplies increase \$165,295 primarily for food costs related to menu changes to provide more scratch cooking and less processed food items.

Services and Other Operating expenditures increase \$258,834 for ongoing costs covered by one-time KIT funds and vended supper meals.

Capital Outlay expenditures increase \$399,000 for one-time equipment replacements and modernization.

Other Outgo indirect cost rate is calculated using the approved CDE rate of 5.06% and excludes food and capital outlay costs per CDE requirements.

The ending fund balance of \$11,655,793 is Nonspendable inventory and Restricted for the use of nutritional service programs.

### **DEFERRED MAINTENANCE FUND**

Revenues remain the same as the First Interim budget.

Expenditures shift from capital outlay to services based on the needs of the maintenance projects.

All funds are budgeted to be spent and thus there is no ending fund balance. Projects not completed by the end of the year will be in the ending fund balance at year-end and budgeted in the following year by the First Interim budget.

### SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Revenues increase for interest income.

Expenditures remain the same as the First Interim budget.

The ending fund balance of \$6,948,283 is Assigned for future postemployment benefits.

### **BUILDING FUND**

All revenues and expenditures remain the same as the First Interim budget. Projects not completed by the end of the year will be in the ending fund balance at year-end and budgeted in the following year by the First Interim budget.

The ending fund balance of \$254,153 is for bond administrative fees and future capital facility projects.

### CAPITAL FACILITIES - DEVELOPER FEE FUND

Other Local Revenue increase of \$700,000 is for interest income.

Expenditures increase slightly by \$52.

The ending fund balance is \$4,705,208 and is restricted for capital facility projects.

### **COUNTY SCHOOL FACILITIES FUND**

State Revenues increase \$958,980 for the one-time reimbursement of a State School Facility project previously submitted of a completed project.

Other Local Revenue reflects an increase of \$400,000 for interest income

Capital Outlay expenditures increase \$1.3 million for Board approved facility projects.

Since all funds are budgeted to be spent there is no ending fund balance.

### SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Other Local Revenue reflects an increase of \$1,950,000 for interest income.

Expenditures increase \$5.4 million (with a combination use of carryover funds and new revenue) for Board approved facility projects.

The ending fund balance is \$23,020,608; \$5.6 million is to go towards Northlake Elementary school and \$17.4 million is Assigned for future board approved capital facility projects.

### GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

### First Interim Budget 2023-24

Second Interim Budget 2023-24

Revenues:	U	Inrestricted	Restricted		Total Fund
Ter citaes.			ztesta resea		2 0.2.00
LCFF	\$	362,850,719	\$ 1,600,000	\$	364,450,719
Federal		-	79,052,006		79,052,006
State	1	8,732,703	100,890,464		109,623,167
Local		9,307,558	5,520,351		14,827,909
Transfers from Other Funds		380,500	-	ŧ	380,500
Contributions		(47,537,952)	47,537,952		-
Total Revenue:	\$	333,733,528	\$ 234,600,773	\$	568,334,301
Expenditures:					
Certificated Salaries	\$	129,266,213	\$ 48,747,121	\$	178,013,334
Classified Salaries		43,204,009	21,608,157		64,812,166
Employee Benefits		62,652,077	41,351,943		104,004,020
Books and Supplies		18,349,982	50,153,156		68,503,138
Operations and Services		30,565,973	67,232,068		97,798,041
Capital Outlay and Equipment		1,981,040	31,098,483		33,079,523
Other Outgo		911,144	1,998,151		2,909,295
Indirect Costs		(9,745,274)	8,149,303		(1,595,971)
Transfers to Other Funds		53,775,000	-		53,775,000
Total Expenditures:	\$	330,960,164	\$ 270,338,382	\$	601,298,546
Net Increase/(Decrease) in Fund Balance:	\$	2,773,364	\$ (35,737,609)	\$	(32,964,245)
Beginning Fund Balance:			•		
Restricted and Designated Carryovers	\$	74,935,712	\$ 103,723,972	\$	178,659,684
Ending Fund Balance Before Reserves:	\$	77,709,076	\$ 67,986,363	\$	145,695,439
Components of Ending Fund Balance:					
Nonspendable	\$	1,839,752	\$ -	\$	1,839,752
Restricted		-	67,986,363		67,986,363
Committed		20,660,502			20,660,502
Assigned		_	-		-
Unassigned - Economic Uncertanties		55,208,822	-		55,208,822
Unassigned (Available) Balance	\$		\$ -	\$	-

					Total
	Unrestricted		Restricted		Fund
\$	362,757,862	\$	1,700,000	\$	364,457,862
	-		80,830,053		80,830,053
	8,843,506		101,939,836		110,783,342
	9,797,870		8,768,491		18,566,361
	380,500		-		380,500
	(47,833,428)		47,833,428		-
\$	333,946,310	\$	241,071,808	\$	575,018,118
Φ	333,740,310	Φ	241,071,000	Ψ	3/3,010,110
\$	129,164,140	\$	48,621,241	\$	177,785,381
	43,827,121		21,242,479		65,069,600
	62,837,533		40,462,145		103,299,678
	19,445,582		52,518,382		71,963,964
	32,564,682		70,247,053		102,811,735
	1,981,040		32,491,861		34,472,901
	1,277,132		2,102,149		3,379,281
	(9,613,295)		8,055,120		(1,558,175)
	53,775,000		-		53,775,000
\$	335,258,935	\$	275,740,430	\$	610,999,365
Φ.	333,236,933	φ	273,740,430	Φ	010,555,010
\$	(1,312,625)	\$	(34,668,622)	\$	(35,981,247)
Ť					, , ,
\$	74,935,712	\$	103,723,972	\$	178,659,684
\$	73,623,087	\$	69,055,350	\$	142,678,437
Ψ	73,023,007	Ψ	09,000,000	Ψ	142,070,437
		ŀ			
\$	1,839,752	\$	-	\$	1,839,752
	-		69,055,350		69,055,350
	20,660,502		-		20,660,502
	-		-		-
	51,122,833		-		51,122,833
Ф		•		•	
\$		\$	-	\$	-

# OTHER FUNDS STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE Second Interim Budget 2023-24

		STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	DI	CHILD EVELOPMENT	CAFETERIA	Eľ	SPECIAL RESERVE POST- MPLOYMENT BENEFITS
Revenues	\$	1,000,000	\$ 6,128,906	\$	13,955,349	\$ 26,683,293	\$	132,000
Expenditures	\$	1,000,000	\$ 6,556,552	\$	13,950,456	\$ 27,383,806	\$	-
Net Inc/(Dec) in Fund Balance	\$	-	\$ (427,646)	\$	4,893	\$ (700,513)	\$	132,000
Beginning Fund Balance	\$	594,230	\$ 1,964,494	\$	1,047,115	\$ 12,356,306	\$	6,816,283
Ending Fund Balance	\$_	594,230	\$ 1,536,848	\$	1,052,008	\$ 11,655,793	\$	6,948,283
Componets of Ending Fund Balance: Nonspendable Restricted	\$	- 594,230	\$ - 1,399,715	\$	1,052,008	\$ 318,315 11,337,478	\$	-
Committed Assigned Unassigned - Economic Uncertanties		-	137,133		- - -:	- - -		- 6,948,283 -
Unassigned (Available) Balance	\$	_	\$ 	\$		\$ -	\$	-

		EFERRED NTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND		SPECIAL RESERVE CAPITAL OUTLAY
Revenues	\$	11,825,000	\$ 180	\$ 3,553,479	\$ 1,358,980	\$	44,161,138
Expenditures	\$	17,495,228	\$ 77,982,433	\$ 44,835,847	\$ 22,999,090	\$	135,113,886
Net Inc/(Dec) in Fund Balance	\$	(5,670,228)	\$ (77,982,253)	\$ (41,282,368)	\$ (21,640,110)	\$	(90,952,748)
Beginning Fund Balance	\$	5,670,228	\$ 78,236,406	\$ 45,987,576	\$ 21,640,110	\$	113,973,356
Ending Fund Balance	\$	_	\$ 254,153	\$ 4,705,208	\$ -	\$	23,020,608
Componets of Ending Fund Balance:							
Nonspendable	\$	-	\$ -	\$ -	\$ -	\$	-
Restricted		-	238,318	4,705,208	-		5,610,975
Assigned	-	-	15,835	-	-		17,409,633
Unassigned - Economic Uncertanties		-	-	-	<del>-</del>		-
Unassigned (Available) Balance	\$		\$ -	\$ -	\$ -	\$	-

### TWIN RIVERS UNIFIED SCHOOL DISTRICT FISCAL SERVICES

### 2023-24 Second Interim Budget Reserves Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

Total General Fund Exp. & Other Uses (Fund 01)		\$	2023-24	\$	2024-25 543,944,481	\$	2025-26 550,839,977
Minimum Reserve requirement	3%	\$	18,329,981	\$	16,318,334	\$	16,525,199
General Fund Ending Fund Balance (Fund 01) 17)		<b>\$</b> \$	142,678,437	\$ \$	122,678,610	\$ . \$	104,235,745
Total Ending Fund Balances		\$	142,678,437	\$	122,678,610	\$	104,235,745
Components of ending balance: Nonspendable (revolving, prepaid, etc.) Restricted Committed		\$ \$ \$	1,839,752 69,055,350 20,660,502	\$ \$ \$	1,839,752 56,525,728 14,000,000	\$ \$ \$	1,839,752 42,440,355 14,000,000
Assigned Reserve for economic uncertainties Unassigned/Unappropriated		\$ \$ \$	51,122,833	\$ \$ \$	50,313,130	\$ \$ \$	45,955,638
Subtotal Assigned & Unassigned/Unappropriated Total Components of ending balance		\$	51,122,833 142,678,437	\$	50,313,130 122,678,610	\$	45,955,638 104,235,745
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		\$	32,792,852	\$	33,994,796	\$	29,430,439

The District's Fund Balance includes as:	Statement o signed, unassigned and commended Reserve f	unappropriated con		al are greater than
Fund Descriptions	commended reserve	2023-24 Amount	2024-25 Amount	2025-26 Amount
			7.57.41.34.34	The state of the s
	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
01 Board Policy - Fund Balance rese of general fund payroll expendit 10% of general fund expenditure	ures (\$41 million) or	\$ 32,792,852	\$ 33,994,796	\$ 29,430,439
Total of	Substantiated Needs	\$ 32,792,852	\$ 33,994,796	\$ 29,430,439
Remaining Unsu	ubstantiated 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 8 D (F)
A. REVENUES						,		
1) LCFF Sources		8010-8099	361,628,765.00	362,850,719.00	208,472,915.52	362,757,862.00	(92,857.00)	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	8,553,444.00	8,732,703.00	5,186,960.18	8,843,506.00	110,803.00	1.39
4) Other Local Revenue		8600-8799	7,127,293,00	9,307,558.00	5,424,440.14	9,797,870.00	490,312,00	5,39
5) TOTAL, REVENUES			377,309,502.00	380,890,980.00	219,084,315.84	381,399,238.00		4 - 5 5 5
B, EXPENDITURES								
1) Certificated Salaries		1000-1999	128,475,431.00	129,266,213,00	70,093,703.66	129,164,140.00	102,073.00	0.19
2) Classified Salaries		2000-2999	43,522,028,00	43,204,009.00	25,441,779.41	43,827,121.00	(623,112.00)	-1.49
3) Employee Benefits		3000-3999	64,217,099.00	62,652,077.00	34,491,087.59	62,837,533.00	(185,456,00)	-0.39
4) Books and Supplies		4000-4999	13,320,904.00	18,349,982.00	6,206,033.83	19,445,582.00	(1,095,600.00)	-6.09
5) Services and Other Operating Expenditures		5000-5999	28,792,398.00	30,565,973.00	20,232,251.68	32,564,682,00	(1,998,709.00)	-6,5
6) Capital Outlay		6000-6999	1,270,389.00	1,981,040.00	1,995,308.10	1,981,040.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	911,144.00	911,144.00	620,274.00	1,277,132.00	(365,988.00)	-40.2
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,207,854.00)	(9,745,274.00)	(3,103,806,60)	(9,613,295,00)	(131,979.00)	1.4
9) TOTAL, EXPENDITURES			272,301,539.00	277,185,164.00	155,976,631.67	281,483,935,00	V	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 39)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers	and the hardwarf shift of the little consideration		105,007,963.00	103,705,816.00	63,107,684.17	99,915,303.00		
a) Transfers In		8900-8929	320,500.00	380,500.00	380,500.00	380,500.00	0.00	0.0
b) Transfers Out		7600-7629	53,775,000.00	53,775,000.00	0.00	53,775,000.00	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	(47,571,535.00)	(47,537,952.00)	21,037,72	(47,833,428.00)	(295,476.00)	0.6
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,026,035.00)	(100,932,452.00)	401,537.72	(101,227,928.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,981,928.00	2,773,364.00	63,509,221.89	(1,312,625.00)		30.00 to 10.00 to 10.
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,935,712.03	74,935,712.03		74,935,712.03	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)			74,935,712.03	74,935,712.03		74,935,712.03		ivos.
d) Other Restatements		9795	0,00	0.00		0,00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			74,935,712.03	74,935,712.03	en The State of State	74,935,712.03		
2) Ending Balance, June 30 (E + F1e)			78,917,640.03	77,709,076.03		73,623,087.03		
Components of Ending Fund Balance								
a) Nonspendable								owerstaal († 1 14 maartaa
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	1,734,752.11	1,734,752.11		1,734,752.11		
Prepaid Items		9713	1,828,350.04	0,00		0.00		
All Others		9719	0,00	0.00		0.00		
				*				

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Ai, Version 5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00	***************************************		***************************************		
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00				9 (34)	
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00				
Board Resolution for Employee Recruitment	0000	9760	1	6,660,502.00				
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760				10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	7,187,598.00	0.00		0.00		
Site Base Allocation C/O	0000	9780	245,393.30					
Athletics C/O	0000	9780	4,265.53					
Police Supplemental C/O	0000	9780	24,806.90					
Facilities/Rental Fee C/O	0000	9780	18,498.00					
ROC/P C/O	0000	9780	328,880.56					
Instructional Materials C/O	0000	9780	3,386,251.81					
JPA C/O	0000	9780	397.90			-		100
Lost Library Books C/O	0000	9780	15,995.88	1				
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87					
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23					-
LCFF Supplemental C/O	0000	9780	97,238.84					
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98					
LCFF Supplemental - Smythe K-6 C/O	0000	9780	142,761.10					
LCFF Supplemental - Smy the 7/8 C/O	0000	9780	146,953.73		1 74	,		
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67					
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70					
Equipment & Benefits	0000	9780	1,500,000.00	······				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,401,437.88	55,208,821,92		51,122,832.92		
Unassigned/Unappropriated Amount		9790	0,00	0.00		0,00		
CFF SOURCES								
Principal Apportionment								
State Ald - Current Year		8011	233,922,065.00	242,840,679.00	138,072,533.00	240,045,040.00	(2,795,639.00)	-1.2
Education Protection Account State Aid - Current Year		8012	88,967,486.00	79,627,891.00	40,811,223.00	79,511,874.00	(116,017.00)	-0.
State Ald - Prior Years		8019	0.00	0.00	5,363,817.00	0.00	0,00	0.0
Fax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	150,775.46	300,000.00	0.00	0.0
Timber Yield Tax		8022	0,00	0.00	0.00	0.00	0,00	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 Subventions/In-Lieu Taxes		8029	0,00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes						***************************************	***************************************	***************************************
Secured Roll Taxes		8041	35,600,000,00	39,000,000.00	22,860,752.32	42,500,000.00	3,500,000.00	9.0%
Unsecured Roll Taxes		8042	1,200,000.00	1,200,000.00	1,488,716.40	1,500,000.00	300,000.00	25,0%
Prior Years' Taxes		8043	200,000.00	200,000.00	822,700.25	350,000.00	150,000.00	75.0%
Supplemental Taxes		8044	2,800,000,00	2,800,000.00	613,868,62	3,300,000.00	500,000.00	17,9%
Education Revenue Augmentation Fund (ERAF)		8045	13,900,000.00	14,500,000.00	8,762,970.44	14,500,000.00	0,00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	86,939.46	3,760,000.00	760,000.00	25.3%
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	2,040.61	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			379,889,551.00	383,468,570.00	219,036,336.56	385,766,914.00	2,298,344.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,260,786.00)	(20,617,851.00)	(10,563,421.04)	(23,009,052.00)	(2,391,201.00)	11.6%
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	*******************************	······	361,628,765,00	362,850,719.00	208,472,915.52	362,757,862.00	(92,857,00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0,00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0,00	0.00	0.00	0.00		
Donated Food Commodities		8221	0,00	0.00	0.00	0.00		
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	THE STATE OF THE S	
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		100				
	4201	8290	particular and a first of the control of the contro	Programme and American State	Kozaczyjakou Billedd   Foldar Alabora Soci	Product Seeds (1979)	Language Control	
Title III, Part A, Immigrant Student Program			<ul> <li>In the Section of the Party of</li></ul>		■中国体制的研究的数据: Trible 1997	Extraction of the supplied of the contract of	中心的情况进程等。2017年1月2日中央中央	■恐怖性情報 特殊 2000年の山田・・
Title III, Part A, Immigrant Student Program Title III, Part A, English Learner Program	4203	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						100
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						data da la companya		
Current Year	6500	8311		Profession (	190			
Prior Years	6500	8319					100	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0,00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0,00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.070
Mandated Costs Reimbursements		8550	996,174.00	996,174.00	992,533.00	992,533.00	(3,641,00)	-0.4%
Lottery - Unrestricted and Instructional			200,11.1100	300,174.00	002,000.00	352,000.00	(0,041,00)	-0.476
Materials		8560	3,850,500.00	4,029,759.00	2,291,320.62	4,029,759.00	0.00	0.0%
Tax Relief Subventions								
Restricted Leviles - Other							100	
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		1.0				
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590			is a second			
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590			1000			
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,706,770.00	3,706,770.00	1,903,106.56	3,821,214.00	114,444.00	3,1%
TOTAL, OTHER STATE REVENUE			8,553,444.00	8,732,703.00	5,186,960,18	8,843,506.00	110,803.00	1.3%
OTHER LOCAL REVENUE			Maria de Maria		Section 8	1. 18 Sept. 18 18 18 18 18 18 18 18 18 18 18 18 18		
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%

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		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	1,110.02	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	95,000,00	95,000.00	97,681.82	129,758.00	34,758.00	36.6%
Interest		8660	1,500,000,00	3,000,000.00	1,898,691.32	3,500,000.00	500,000.00	16.7%
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			0.00	0.00	0.00	0.00	0.00	0.076
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/Dev eloper Fees		8681	0.00	0,00	0.00	0,00	0.00	0.0%
All Other Fees and Contracts		8689	152,500.00	210,000.00	141,148,03	210,000.00	0.00	06 13455 F 18505 C 1445 C 4
Other Local Revenue		0,000	132,300,00	210,000.00	141,140,03	210,000,00	0.00	0.0%
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0,00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0,00	0,00	0,00	0.00	0100	0.070
All Other Local Revenue		8699	536,750.00	1,159,515.00	1,079,125.41	1,160,002.00	487,00	0.0%
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			0.00	0,00	0.00	0.00	0.00	0.076
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791				A. Cal		
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers						4 1 6 1 6		
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						all and
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	4,843,043.00	4,843,043.00	2,206,683.54	4,798,110.00	(44,933.00)	-0.9%
TOTAL, OTHER LOCAL REVENUE		-1	7,127,293.00	9,307,558.00	5,424,440.14	9,797,870.00	·	
TOTAL, REVENUES	***************************************	***************************************	377,309,502.00	380,890,980.00	<b></b>		490,312.00	5.3%
		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	011,000,002,00	000,080,800.00	219,084,315.84	381,399,238.00	508,258.00	0.1%
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	101,645,834.00	102,509,449.00	55,107,505,53	102,310,602.00	100 047 00	0.007
Certificated Pupil Support Salaries		1200	7,616,817.00	7,372,416.00	4,028,059.68	·	198,847.00	0.2%
Certificated Pupil Support Salaries  Certificated Supervisors' and Administrators'			7,010,017,00	1,312,410,00	+,020,008.08	7,361,842.00	10,574.00	0.1%
Salaries		1300	18,250,432,00	18,369,473.00	10,343,527.62	18,470,881.00	(101,408.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	962,348.00	1,014,875.00	614,610.83	1,020,815.00	(5,940.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			128,475,431.00	129,266,213.00	70,093,703.66	129,164,140.00	102,073.00	0.1%
CLASSIFIED SALARIES						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		~~~~~~
Classified Instructional Salaries		2100	2,074,526.00	1,863,104.00	990,492.83	1,761,859.00	101,245.00	5.4%
Classified Support Salaries		2200	16,043,961.00	16,178,592.00	10,435,125.59	16,630,313.00	(451,721.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	5,905,831.00	5,804,033.00	3,195,795,57	5,932,669.00	(128,636.00)	-2.2%
Clerical, Technical and Office Salaries		2400	17,361,045.00	17,227,062.00	9,694,460.59	17,337,285.00	(110,223.00)	-0.6%
Other Classified Salaries		2900	2,136,665.00	2,131,218.00	1,125,904.83	2,164,995.00	(33,777.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			43,522,028,00	43,204,009.00	25,441,779.41	43,827,121.00	(623,112.00)	-1.4%
EMPLOYEE BENEFITS		•••••••••••••••••••••••••••••••••••••••		***************************************		***************************************		***************************************
STRS		3101-3102	23,597,481.00	23,587,508.00	12,804,096.97	23,590,794.00	(3,286.00)	0.0%
PERS		3201-3202	13,218,483.00	12,982,867.00	6,521,164.93	13,041,420.00	(58,553.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	5,406,494.00	5,395,166.00	2,823,703.45	5,424,874.00	(29,708.00)	-0.6%
Health and Welfare Benefits		3401-3402	19,222,526.00	18,905,697.00	10,128,186.48	18,856,389.00	49,308.00	0,3%
Unemployment Insurance		3501-3502	869,828.00	111,964.00	67,882,25	112,379.00	(415.00)	-0.4%
Workers' Compensation		3601-3602	2,727,438,00	2,678,703.00	1,483,603,22	2.684.050.00	(5,347.00)	-0,2%
OPEB, Allocated		3701-3702	1,200,000,00	1,150,000.00	632,988.26	1,150,000.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0,0%
Other Employ ee Benefits		3901-3902	(2,025,151.00)	(2,159,828.00)	29,462.03	(2,022,373.00)	(137,455.00)	6,4%
TOTAL, EMPLOYEE BENEFITS			64,217,099.00	62,652,077.00	34,491,087.59	62,837,533.00	(185,456.00)	-0.3%
BOOKS AND SUPPLIES		······································	04,211,000.00	02,002,011.00	04,401,001,00	02,001,000.00	(100,400.00)	-0.070
Approved Textbooks and Core Curricula Materials		4100	2,144,785.00	5,521,057.00	1,922,727.56	5,520,588.00	469.00	0.0%
Books and Other Reference Materials		4200	209,196.00	216,677,00	63,685.50	220,940.00	(4,263.00)	-2.0%
Materials and Supplies		4300	6,115,241.00	7,511,520.00	3,595,624.57	7,543,622.62	(32,102.62)	-0,4%
Noncapitalized Equipment		4400	4,851,682,00	5,100,728.00	623,996.20	6,160,431.38	(1,059,703,38)	-20,8%
Food		4700	0,00	0.00	0,00	0,00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,320,904.00	18,349,982,00	6,206,033.83	19,445,582.00	(1,095,600,00)	-6.0%
SERVICES AND OTHER OPERATING EXPENDITURES	······································							
Subagreements for Services		5100	15,000.00	348,250.00	440,276.85	801,241.00	(452,991.00)	-130.1%
Travel and Conferences		5200	609,413.00	569,563.00	178,419.50	593,070.00	(23,507.00)	-4.1%
Dues and Memberships		5300	69,420.00	109,114.00	111,008.35	109,114.00	0.00	0.0%
Insurance		5400-5450	3,326,202,00	3,384,239.00	3,478,200.97	3,384,239.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,040,680.00	8,073,600.00	4,161,836.78	8,419,600.00	(346,000.00)	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,751,640.00	1,774,294.00	944,924.71	1,755,226.00	19,068,00	1.1%
Transfers of Direct Costs		5710	(211,481.00)	(107,200.00)	(134,708.95)	(154,277.00)	47,077.00	-43,9%
Transfers of Direct Costs - Interfund		5750	(313,110.00)	(310,060.00)	(150,763.97)	(393,060.00)	83,000.00	-26.8%
Professional/Consulting Services and Operating Expenditures		5800	14,243,128.00	15,460,132.00	10,909,156.38	16,957,750.00	(1,497,618.00)	-9.7%
Communications		5900	1,261,506.00	1,264,041.00	293,901.06	1,091,779.00	172,262.00	13,6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,792,398.00	30,565,973.00	20,232,251,68	32,564,682.00	(1,998,709.00)	-6.5%
CAPITAL OUTLAY	·····		***************************************		***************************************	<u> </u>	<b>T</b>	<b>†</b>
Land		6100	0.00	0.00	0,00	0.00	0.00	0.0%
Land Improvements		6170	6,196.00	6,196.00	4,000.01	6,196.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	175,000.00	185,358,00	155,893,75	205,358.00	(20,000.00)	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,069,401.00	1,332,012.00	1, <b>5</b> 74,575.04	1,312,012.00	20,000.00	1.5%
Equipment Replacement		6500	19,792.00	457,474.00	260,839.30	457,474.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0,00	0.00	0.00	0.0%
Subscription Assets		6700	0,00	0,00	0,00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	1,270,389.00	1,981,040.00	1,995,308.10	1,981,040.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			.,,					0.070
Tuitlon								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments		- · · · ·				.0,00	0.00	0.07
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	911,144.00	911,144.00	620,274.00	1,277,132.00	(365,988.00)	-40.29
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	0.09
To County Offices		7212	0,00	0.00	0,00	0.00	0,00	0.09
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221			and the second		10 mg	
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments				1000		100		
To Districts or Charter Schools	6360	7221					14.7	
To County Offices	6360	7222						ic.
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7 <b>221-7</b> 223	0.00	0.00	0,00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service								***************************************
Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0,00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			911,144.00	911,144.00	620,274.00	1 <b>,277,1</b> 32.00	(365,988,00)	-40,2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,649,048.00)	(8,149,303,00)	(2,302,548.65)	(8,055,120,00)	(94,183.00)	1,29
Transfers of Indirect Costs - Interfund		7350	(1,558,806.00)	(1,595,971.00)	(801,257.95)	(1,558,175.00)	(37,796.00)	2.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	······	***************************************	(8,207,854.00)	(9,745,274.00)	(3,103,806.60)	(9,613,295.00)	(131,979.00)	1.49
TOTAL, EXPENDITURES			272,301,539.00	277,185,164.00	155,976,631.67	281,483,935.00	(4,298,771.00)	-1.69
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	0,00	0.09
From: Bond Interest and			1	ł	I	1	1	I

Twin Rivers Unified Sacramento County

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 Authorized Interfund Transfers In		8919	320,500.00	380,500.00	380,500.00	380,500.00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	320,500.00	380,500.00	380,500,00	380,500.00	***************************************	
	<b></b>	······	320,500.00	380,500.00	380,000,00	380,500,00	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	
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	53,775,000,00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		***	53,775,000,00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
OTHER SOURCES/USES	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	······································	00,770,000,00	00,770,000.00	0,00	00,170,000.00	0,00	0.07
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						***************************************	<del></del>	<u> </u>
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
USES		***************************************						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0,00	0.09
All Other Financing Uses		7699	0,00	0.00	0.00	0.00	0,00	0.0
(d) TOTAL, USES			0.00	0,00	0.00	0.00	0.00	0.0
CONTRIBUTIONS	***************************************	***************************************	<u> </u>	***************************************				<b></b>
Contributions from Unrestricted Revenues		8980	(47,571,535.00)	(47,537,952.00)	21,037.72	(47,833,428.00)	(295,476,00)	0.6
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(47,571,535.00)	(47,537,952.00)	21,037.72	(47,833,428.00)	(295,476.00)	0.6
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		***************************************	(101,026,035.00)	(100,932,452.00)	401,537.72	(101,227,928.00)	(295,476.00)	0.3

	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	1,600,000.00	1,600,000.00	0.00	1,700,000.00	100,000.00	6.3%
2) Federal Revenue		8100-8299	61,555,023.00	79,052,006.00	20,935,529.57	80,830,053.00	1,778,047.00	2,2%
3) Other State Revenue		8300-8599	80,980,884.00	100,890,464.00	37,810,059.67	101,939,836.00	1,049,372.00	1.0%
4) Other Local Revenue		8600-8799	250,000.00	5,520,351.00	2,119,439.87	8,768,491.00	3,248,140.00	58. <b>8</b> %
5) TOTAL, REVENUES			144,385,907.00	187,062,821.00	60,865,029,11	193,238,380.00		
B. EXPENDITURES		<u> </u>						
1) Certificated Salaries		1000-1999	42,760,446.00	48,747,121.00	25,833,464.59	48,621,241.00	125,880.00	0.3%
2) Classified Salaries		2000-2999	22,124,425.00	21,608,157.00	11,965,260,36	21,242,479.00	365,678.00	1.7%
3) Employee Benefits		3000-3999	40,154,103.00	41,351,943.00	13,634,751.65	40,462,145,00	889,798,00	2,29
4) Books and Supplies		4000-4999	17,604,662.00	50,153,156.00	6,862,290.64	52,518,382.00	(2,365,226.00)	-4.79
5) Services and Other Operating Expenditures		5000-5999	55,941,406.00	67,232,068.00	31,553,264.21	70,247,053.00	(3,014,985.00)	-4.5%
6) Capital Outlay		6000-6999	14,079,524.00	31,098,483.00	8,736,954.82	32,491,861.00	(1,393,378.00)	-4.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,859,661.00	1,998,151.00	(696,696.00)	2,102,149,00	(103,998.00)	-5,2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,649,048.00	8,149,303.00	2,302,548.65	8,055,120.00	94,183.00	1.29
9) TOTAL, EXPENDITURES			202,173,275.00	270,338,382,00	100,191,838,92	275,740,430.00		7.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,787,368.00)	(83,275,561.00)	(39,326,809,81)	(82,502,050.00)		
D. OTHER FINANCING SOURCES/USES							Grant September 1 at 1 at 1	To the second second
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses				······	***************************************			
a) Sources		8930-8979	0,00	0.00	0.00	0,00	0.00	0.09
b) Uses		7630-7699	0,00	0,00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	47,571,535,00	47,537,952.00	(21,037.72)	47,833,428.00	295,476.00	0.69
4) TOTAL, OTHER FINANCING SOURCES/USES			47,571,535.00	47,537,952.00	(21,037.72)	47,833,428.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,215,833.00)	(35,737,609.00)	(39,347,847.53)	(34,668,622.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,723,972.19	103,723,972.19	lyn-	103,723,972.19	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			103,723,972.19	103,723,972.19		103,723,972,19		19.50
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			103,723,972.19	103,723,972.19		103,723,972,19		
2) Ending Balance, June 30 (E + F1e)			93,508,139.19	67,986,363.19		69,055,350.19		
Components of Ending Fund Balance							16	
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	93,985,211,19	67,986,363.69		69,055,350.69		
c) Committed Stabilization Arrangements		9750	0,00	0.00		0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0,00		150 9 34
d) Assigned			***************************************			***************************************		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						1		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(477,072.00)	(,50)		(.50)		
LCFF SOURCES			11, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13	Arthur and	6.0		Section 1	
Principal Apportionment								1574 P. 1584
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 Ald - Prior Years		8019	0.00	0,00	0.00	0.00		
Tax Relief Subventions			7.77	710 10 20 20 20 20 20 20 20 20 20 20 20 20 20				Spring.
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	glatin.	
Penalties and Interest from Delinquent Taxes		8048	0.00	0:00	0.00	0,00		4
Miscellaneous Funds (EC 41604)								
Roy alties and Bonuses		8081	0,00	0.00	0.00	0,00		
Other In-Lieu Taxes		8082	0:00	0.00	0.00	0.00		
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	······································	***************************************		are an area of				
Unrestricted LCFF						3 6 May 187		
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	1,600,000.00	1,600,000.00	0,00	1,700,000.00	100,000.00	6.3
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0.00	0.00	0.00	0,00	0,0
TOTAL, LCFF SOURCES			1,600,000.00	1,600,000.00	0,00	1,700,000.00	100,000.00	6.3
FEDERAL REVENUE	***************************************	······						
Maintenance and Operations		8110	0,00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	6,493,825.00	6,493,825.00	(335,949.70)	7,824,297.00	1,330,472,00	20.5
Special Education Discretionary Grants		8182	745,813.00	741,826.00	(27,816.00)	741,826.00	0.00	0.0
Child Nutrition Programs		8220	0,00	0,00	0.00	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
Forest Reserve Funds		8260	0,00	0,00	0.00	0.00	0,00	1 3 1 3 1 5 7
Flood Control Funds		8270	0.00	0.00	0.00	0,00		
Wildlife Reserve Funds		8280	0,00	0,00	1 0.00	1		1255

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Ai, Version 5 Twin Rivers Unified Sacramento County

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

34 76505 0000000 Form 01I E826SWFXGC(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,598,948.00	17,646,491.00	9,504,965.20	18,091,951.00	445,460.00	2.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,628,792.00	1,931,785,00	944,399.87	1,930,187.00	(1,598,00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	218,731.00	54,682.74	218,731.00	0,00	0,0%
Title III, Part A, English Learner Program	4203	8290	1,199,855.00	1,274,584.00	511,487.77	1,278,297.00	3,713,00	0.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0,00	0,00	0.00	0.00	0,00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,560,082.00	4,923,381.00	1,765,132.80	4,923,381.00	0,00	0.0%
Career and Technical Education	3500-3599	8290	0,00	0,00	0.00	0.00	0,00	0.09
All Other Federal Revenue	All Other	8290	32,327,708.00	45,821,383,00	8,518,626,89	45,821,383,00	0,00	0.0%
TOTAL, FEDERAL REVENUE			61,555,023.00	79,052,006,00	20,935,529.57	80,830,053,00	1,778,047.00	2,2%
OTHER STATE REVENUE		······································				***************************************	***************************************	
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Master Plan			***************************************		·····	***************************************	······	***************************************
Current Year	6500	8311	27,296,863.00	27,296,863.00	13,760,333.00	28,401,648.00	1,104,785.00	4.0%
Prior Years	6500	8319	0.00	0.00	71,962.94	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportlonments - 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	00,0	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,517,550.00	1,639,224.00	328,982.52	1,639,224.00	0.00	0.09
Tax Relief Subventions Restricted Leviles - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0,00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
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	5,099,961.00	5,781,307.00	171,349,97	5,781,307.00	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	298,332.00	295,779,00	195,486.69	1,013,183.00	717,404.00	242,59
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	212,392.00	223,004.00	55,272.67	223,004.00	0.00	0,09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0,00	0.00	0,00	0.09
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0
	All Other	8590	46,555,786.00	65,654,287.00	23,226,671.88	64,881,470.00	(772,817.00)	-1.29
All Other State Revenue	7 111 - 111-11		10,000,100.00			L	1 , , , , , ,	

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Ai, Version 5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0,00	0,00	0.0%
Non-Ad Valorem Taxes							***************************************	***************************************
Parcel Taxes		8621	0,00	0.00	0.00	0.00	0,00	0.0%
Other		8622	0.00	0.00	0.00	0,00	0,00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales				***************************************		***************************************	***************************************	***************************************
Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0,00	0.00	0,00	0.00	0.00	0.0%
Food Service Sales		8634	0,00	0,00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0,00	0,00	0.00	0.00	0,00	0.0%
Leases and Rentals		8650	0,00	0,00	0.00	0,00	0,00	0.0%
Interest		8660	0.00	0.00	0,00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	. 0.0%
Fees and Contracts				7.00				
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0,00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0,00	0.00	0.00	0,00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0,0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0,00	0,00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0,00	0.00	0.0%
Other Local Revenue					7.1.1			
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0,00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	250,000.00	5,520,351.00	2,119,439.87	8,768,491.00	3,248,140.00	58.8%
Tuition		8710	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments					***************************************	***************************************		
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0,00	0,00	0.00	0,00	0,00	0.0%
From County Offices	6500	8792	0,00	0,00	0,00	0,00	0.00	0,0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0,00	0.0%
ROC/P Transfers				,	,	***************************************		
From Districts or Charter Schools	6360	8791	0,00	0.00	0,00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0,00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0,00	0.00	0,00	0.00	0.0%
Other Transfers of Apportionments				***************************************		***************************************		
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0,00	0,00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0,0%

Twin Rivers Unified Sacramento County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers in from All Others		8799	0.00	0.00	0,00	0,00	0,00	0,0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	5,520,351.00	2,119,439.87	8,768,491.00	3,248,140.00	58.8%
TOTAL, REVENUES	***************************************	······································	144,385,907.00	187,062,821.00	60,865,029.11	193,238,380.00	6,175,559.00	3,3%
CERTIFICATED SALARIES	***************************************	***************************************						
Certificated Teachers' Salaries		1100	29,420,547.00	33,447,358.00	18,191,718.15	33,230,168.00	217,190.00	0.6%
Certificated Pupil Support Salaries		1200	9,511,257.00	11,489,609.00	5,522,322,52	11,635,101,00	(145,492.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,481,017.00	1,359,184.00	876,970,40	1,359,183.00	1.00	0.0%
Other Certificated Salaries		1900	2,347,625.00	2,450,970.00	1,242,453.52	2,396,789,00	54,181.00	2,2%
TOTAL, CERTIFICATED SALARIES			42,760,446.00	48,747,121.00	25,833,464.59	48,621,241.00	125,880.00	0.3%
CLASSIFIED SALARIES		······································				10,021,211.00	120,000,00	0.070
Classified Instructional Salaries		2100	9,154,249.00	8,804,994.00	4,501,827.65	8,675,722.00	129,272,00	1,5%
Classified Support Salaries		2200	6,046,395.00	6,027,967.00	3,457,419.87	5,698,270.00	329,697.00	5.5%
Classifled Supervisors' and Administrators'			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,-=.,007100	-,,	-,,	520,007.00	3.3%
Salaries		2300	1,828,461.00	1,828,015.00	957,930.36	1,828,015.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,319,981.00	3,355,444.00	1,916,141.45	3,393,645,00	(38,201.00)	-1.1%
Other Classified Salaries		2900	1,775,339.00	1,591,737.00	1,131,941.03	1,646,827.00	(55,090.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			22,124,425.00	21,608,157.00	11,965,260.36	21,242,479.00	365,678.00	1.7%
EMPLOYEE BENEFITS					***************************************		***************************************	***************************************
STRS		3101-3102	21,582,758.00	22,307,291,00	4,522,430,22	22,294,448.00	12,843.00	0.1%
PERS		3201-3202	6,937,520.00	7,015,927.00	3,274,657,23	7,062,343.00	(46,416.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	2,421,933.00	2,542,975.00	1,218,741.15	2,559,611.00	(16,636.00)	-0.7%
Health and Welfare Benefits		3401-3402	8,924,596.00	9,335,385.00	4,000,487.59	9,302,630.00	32,755.00	0.4%
Unemployment Insurance		3501-3502	310,973.00	50,263.00	18,968.00	50,257.00	6.00	0.0%
Workers' Compensation		3601-3602	1,049,808.00	1,108,290.00	587,615.97	1,117,706.00	(9,416.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0,00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	(1,073,485.00)	(1,008,188.00)	11,851,49	(1,924,850,00)	916,662,00	-90,9%
TOTAL, EMPLOYEE BENEFITS			40,154,103.00	41,351,943,00	13,634,751.65	40,462,145.00	889,798.00	2,2%
BOOKS AND SUPPLIES	***************************************	······································	<del></del>	***************************************	***************************************		***************************************	
Approved Textbooks and Core Curricula Materials		4100	1,517,750.00	15,081,232.00	0.00	15,081,232.00	0.00	0.0%
Books and Other Reference Materials		4200	483,803.00	869,092.00	431,699.15	806,420.00	62,672.00	7.2%
Materials and Supplies		4300	12,657,592.00	31,120,217.00	5,206,563.58	32,766,343.00	(1,646,126,00)	-5.3%
Noncapitalized Equipment		4400	2,945,517.00	3,082,615.00	1,224,027.91	3,864,387.00	(781,772.00)	-25.4%
Food		4700	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,604,662.00	50,153,156.00	6,862,290.64	52,518,382.00	(2,365,226,00)	-4.7%
SERVICES AND OTHER OPERATING EXPENDITURES	······································		•	•	***************************************	***************************************		
Subagreements for Services		5100	36,431,544.00	35,477,722.00	18,616,216.09	37,915,347.00	(2,437,625,00)	-6,9%
Travel and Conferences		5200	576,615,00	897,352.00	408,162.00	915,647.00	(18,295,00)	-2.0%
Dues and Memberships		5300	88,938.00	52,964,00	73,653.00	54,959.00	(1,995.00)	-3.8%
Insurance		5400-5450	138,575.00	138,925.00	190,957.40	138,925.00	0.00	0.0%
Operations and Housekeeping Services		5500	0,00	0.00	2,821.20	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,411,326.00	2,485,451.00	1,442,861.72	2,661,940.00	(176,489,00)	-7.19
Transfers of Direct Costs		5710	211,481.00	107,200.00	134,708.95	154,277.00	(47,077.00)	-43.9%
Transfers of Direct Costs - Interfund		5750	43,242.00	3,242,00	9,200.00	12,442.00	(9,200,00)	-283.8%
Professional/Consulting Services and Operating Expenditures		5800	15,599,705,00	27,553,191.00	10,379,203.69	27,877,495,00	(324,304.00)	-1.2%

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-AI, Version 5 Twin Rivers Unified Sacramento County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Communications		5900	439,980.00	516,021.00	295,480,16	516,021.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,941,406.00	67,232,068.00	31,553,264. <b>2</b> 1	70,247,053.00	(3,014,985.00)	-4.5%
CAPITAL OUTLAY	······				***************************************	***************************************		
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	246,888,00	561,987,26	246,888.00	0.00	0.09
Buildings and Improvements of Buildings		6200	6,509,524.00	18,560,368.00	2,857,246.34	18,560,368.00	0,00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0.09
Equipment		6400	7,570,000.00	12,231,227.00	5,259,112.36	13,625,996.00	(1,394,769.00)	-11.49
Equipment Replacement		6500	0,00	60,000.00	58,608,86	58,609,00	1,391.00	2,3'
Lease Assets		6600	0,00	0,00	0,00	0.00	0,00	0.0
Subscription Assets		6700	0.00	0,00	0,00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0,00	14,079,524.00	31,098,483.00	8,736,954,82	32,491,861.00	(1,393,378.00)	
OTHER OUTGO (excluding Transfers of Indirect Costs)		······································	14,073,324.00	31,090,403.00	0,700,834.02	32,491,001.00	(1,383,376,00)	-4.5
Tuition								
Tultion for Instruction Under Interdistrict								
Attendance Agreements		7110	0,00	0.00	0.00	0.00	0.00	0.0
State Special Schools  Tuitlon, Excess Costs, and/or Deficit		7130	45,000.00	45,000.00	0,00	45,000.00	0,00	0,0
Payments  Payments to Districts or Charter Schools		7141	194 450 00	494 450 00	0.00	070 440 00	(00.000.00)	40.0
Payments to County Offices		7141	184,450.00	184,450.00	0.00	273,448.00	(88,998.00)	-48.3
Payments to JPAs		7142	1,875,211.00	1,013,701.00	(696,696.00)	1,013,701.00	0.00	0,0
·		7 143	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	
To County Offices		7211	0.00	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		0,00	0.00	0,0
To JPAs		7212	0.00	0.00	0.00	0.00	0,00	0.0
Special Education SELPA Transfers of Apportionments		7213	0.00	0.00	0.00	0,00	0.00	0.0
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0,00	0.00	0.0
To County Offices	6500	7222	0.00	0,00	0,00	0.00	0.00	0,0
To JPAs	6500	7223	0,00	0,00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments			***************************************	***************************************				
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0,00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0,00	0,00	0,00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	. 0,00	0,00	0,00	0.00	0,00	0.0
All Other Transfers		7281-7283	0,00	0,00	0,00	0.00	0,00	0.0
All Other Transfers Out to All Others		7299	755,000,00	755,000,00	0,00	770,000.00	(15,000.00)	-2,0
Debt Service			***************************************	***************************************				-
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,859,661.00	1,998,151.00	(696,696.00)	2,102,149.00	(103,998.00)	-5.2
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				***************************************		***************************************		***************************************
Transfers of Indirect Costs		7310	6,649,048.00	8,149,303.00	2,302,548.65	8,055,120.00	94,183.00	1,2
Transfers of Indirect Costs - Interfund		7350	0,00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,649,048.00	8,149,303.00	2,302,548.65	8,055,120.00	94,183.00	1.2%
TOTAL, EXPENDITURES	······································	***************************************	202,173,275.00	270,338,382.00	100,191,838.92	275,740,430.00	(5,402,048.00)	-2.0%
INTERFUND TRANSFERS	······		<u> </u>		***************************************			***************************************
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0,00	0.0%
From: Bond Interest and								1.0
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,00	0.00	0,00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0,0%
INTERFUND TRANSFERS OUT	***************************************	***************************************	-				***************************************	·
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Bullding 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		***************************************					0,00	37.070
SOURCES			10		100			
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds				280.00.00				EAGGERS STORT CONTACT
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			***************************************			•••••••••••••••••••••••••••••••••••••••	<u></u>	
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		***************************************	······································	***************************************	***************************************	<b></b>	***************************************	***************************************
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0.00	0.00	0.00	0,00	0.0%
(d) TOTAL, USES			0,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS	***************************************		***************************************		***************************************		<b>†</b>	***************************************
Contributions from Unrestricted Revenues		8980	47,571,535.00	47,537,952,00	(21,037.72)	47,833,428.00	295,476.00	0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			47,571,535.00	47,537,952.00	(21,037.72)	47,833,428.00	295,476.00	0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,571,535.00	47,537,952.00	(21,037.72)	47,833,428.00	(295,476.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	363,228,765.00	364,450,719.00	208,472,915,52	364,457,862.00	7,143.00	0.0%
2) Federal Revenue		8100-8299	61,555,023.00	79,052,006.00	20,935,529.57	80,830,053.00	1,778,047.00	2,2%
3) Other State Revenue		8300-8599	89,534,328.00	109,623,167.00	42,997,019.85	110,783,342.00	1,160,175.00	1.1%
4) Other Local Revenue		8600-8799	7,377,293.00	14,827,909.00	7,543,880.01	18,566,361,00	3, <b>73</b> 8,452.00	25.2%
5) TOTAL, REVENUES			521,695,409.00	567,953,801.00	279,949,344.95	574,637,618.00		
B, EXPENDITURES								0.0000000000000000000000000000000000000
1) Certificated Salaries		1000-1999	171,235,877.00	178,013,334.00	95,927,168.25	177,785,381.00	227,953,00	0,19
2) Classified Salaries		2000-2999	65,646,453,00	64,812,166.00	37,407,039.77	65,069,600.00	(257,434.00)	-0,49
3) Employee Benefits		3000-3999	104,371,202.00	104,004,020.00	48,125,839,24	103,299,678.00	704,342.00	0,79
4) Books and Supplies		4000-4999	30,925,566.00	68,503,138.00	13,068,324.47	71,963,964.00	(3,460,826.00)	-5.19
5) Services and Other Operating Expenditures		5000-5999	84,733,804,00	97,798,041.00	51,785,515.89	102,811,735.00	(5,013,694.00)	-5.19
6) Capital Outlay		6000-6999	15,349,913.00	33,079,523.00	10,732,262.92	34,472,901.00	(1,393,378.00)	-4,29
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,770,805.00	2,909,295.00	(76,422.00)	3,379,281.00	(469,986,00)	-16,29
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,558,806,00)	(1,595,971.00)	(801,257.95)	(1,558,175.00)	(37,796.00)	2,4
9) TOTAL, EXPENDITURES		,000,000	474,474,814.00	547,523,546,00	256,168,470,59	557,224,365,00	(37,780,00)	2,4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,220,595,00	20,430,255.00	23,780,874.36	17,413,253.00		
D. OTHER FINANCING SOURCES/USES							1000	
1) Interfund Transfers								
a) Transfers In		8900-8929	320,500.00	380,500.00	380,500.00	380,500.00	0.00	0,0
b) Transfers Out		7600-7629	53,775,000.00	53,775,000.00	0,00	53,775,000.00	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	0.00	0.00	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,454,500.00)	(53,394,500.00)	380,500.00	(53,394,500.00)		4 1
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,233,905.00)	(32,964,245.00)	24,161,374.36	(35,981,247.00)		
F. FUND BALANCE, RESERVES					45,111,111,111		The second second	
1) Beginning Fund Balance				,				
a) As of July 1 - Unaudited		9791	178,659,684.22	178,659,684.22		178,659,684.22	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)			178,659,684.22	178,659,684.22		178,659,684.22		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			178,659,684,22	178,659,684.22		178,659,684.22		
2) Ending Balance, June 30 (E + F1e)			172,425,779.22	145,695,439.22		142,678,437.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	1,734,752.11	1,734,752.11		1,734,752.11		
Prepaid Items		9713	1,828,350.04	0,00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted		9740	93,985,211.19	67,986,363,69		69,055,350,69		
c) Committed  Stabilization Arrangements		9750	0.00	0,00		0,00		

Twin Rivers Unified Sacramento County

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	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00	20,000,002,00		20,000,002.00		
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee	0000	9760	10,000,000.00					1. Table 1.
Recruitment	0000	9760	6,660,502.00					
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00	7 (A)			
Board Resolution for Employee Recruitment	0000	9760		6,660,502.00		·		
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760			19.	10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	7,187,598.00	0.00		0.00		
Site Base Allocation C/O	0000	9780	245,393.30					
Athletics C/O	0000	9780	4,265.53					
Police Supplemental C/O	0000	9780	24,806.90					72
Facilities/Rental Fee C/O	0000	9780	18,498.00					
ROC/P C/O	0000	9780	328,880.56					6,4
Instructional Materials C/O	0000	9780	3,386,251.81					
JPA C/O	0000	9780	397.90		1.66			
Lost Library Books C/O	0000	9780	15,995.88					
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87					
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23					100
LCFF Supplemental C/O	0000	9780	97,238.84					
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98					
LCFF Supplemental - Smythe K-6 C/O	0000	9780	142,761.10					
LCFF Supplemental - Smy the 7/8 C/O	0000	9780	146,953.73					
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67					
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70				Legisland St. St.	
Equipment & Benefits	0000	9780	1,500,000.00	,				
e) Unassigned/Unappropriated			······································			······································		
Reserve for Economic Uncertaintles		9789	47,401,437.88	55,208,821.92		51,122,832.92		
Unassigned/Unappropriated Amount		9790	(477,072.00)	(.50)		(.50)		
.CFF SOURCES							The second second	
Principal Apportionment								
State Aid - Current Year		8011	233,922,065.00	242,840,679.00	138,072,533.00	240,045,040.00	(2,795,639.00)	-1
Education Protection Account State Aid - Current Year		8012	88,967,486.00	79,627,891.00	40,811,223.00	79,511,874.00	(116,017.00)	-0
State Aid - Prior Years		8019	0.00	0,00	5,363,817.00	0.00	0.00	0
Fax Relief Subventions				····	***************************************	***************************************	······································	••••••
Homeowners' Exemptions		8021	300,000.00	300,000,00	150,775.46	300,000.00	0.00	0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0,00	0,00	0
County & District Taxes			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u> </u>			<u> </u>
Secured Roll Taxes		8041	35,600,000.00	39,000,000.00	22,860,752.32	42,500,000.00	3,500,000.00	9

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll Taxes		8042	1,200,000.00	1,200,000.00	1,488,716.40	1,500,000.00	300,000.00	25,0%
Prior Years' Taxes		8043	200,000.00	200,000.00	822,700.25	350,000.00	150,000.00	75.0%
Supplemental Taxes		8044	2,800,000,00	2,800,000.00	613,868,62	3,300,000.00	500,000.00	17.9%
Education Revenue Augmentation Fund			2,000,000,00	2,000,000.00	010,000.02		300,000.00	17,970
(ERAF) Community Redevelopment Funds (SB		8045	13,900,000.00	14,500,000.00	8,762,970.44	14,500,000.00	0.00	0.0%
617/699/1992)		8047	3,000,000.00	3,000,000.00	86,939.46	3,760,000.00	760,000.00	25.3%
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	2,040,61	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			379,889,551.00	383,468,570.00	219,036,336.56	385,766,914.00	2,298,344.00	0.6%
LCFF Transfers	***************************************	***************************************				***************************************	***************************************	······································
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0,00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,260,786.00)	(20,617,851.00)	(10,563,421.04)	(23,009,052.00)	(2,391,201.00)	11.6%
Property Taxes Transfers		8097	1,600,000.00	1,600,000.00	0.00	1,700,000.00	100,000.00	6.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, LCFF SOURCES			363,228,765.00	364,450,719.00	208,472,915.52	364,457,862.00	7,143,00	0.0%
FEDERAL REVENUE	······································	······································	···	•••••••••••	<b></b>		······································	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,493,825.00	6,493,825.00	(335,949.70)	7,824,297.00	1,330,472.00	20.5%
Special Education Discretionary Grants		8182	745,813,00	741,826.00	(27,816,00)	741,826.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0,00	0,00	0,00	0,00	0.0%
Donated Food Commodities		8221	0.00	0.00	0,00	0,00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0,00	0,00	0.00	0,0%
Flood Control Funds		8270	0.00	0.00	0,00	0,00	0,00	0,0%
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	16,598,948.00	17,646,491.00	9,504,965.20	18,091,951.00	445,460.00	2.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0,00	0,00	0,00	0,0%
Title II. Part A, Supporting Effective Instruction	4035	8290	1,628,792,00	1,931,785.00	944,399,87	1,930,187.00	(1,598.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	218,731.00	54,682,74	218,731.00	(1,598.00)	<del> </del>
Title III, Part A, English Learner Program	4203	8290	1,199,855,00	1,274,584.00	511,487.77	1,278,297.00	3,713,00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0,00	1,274,564,00	0.00	0,00	•	0.3%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,560,082.00	4,923,381.00	1,765,132.80	4,923,381.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0,00	0.00	0,00	0,00	0.09
				ļ				·
All Other Federal Revenue	All Other	8290	32,327,708.00	45,821,383.00	8,518,626,89	45,821,383.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
TOTAL, FEDERAL REVENUE			61,555,023.00	79,052,006,00	20,935,529.57	80,830,053.00	1,778,047.00	2.29
OTHER STATE REVENUE	······	***************************************		***************************************		***************************************	***************************************	***************************************
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0,00	0.09
Special Education Master Plan			***************************************	***************************************	***************************************	***************************************	***************************************	***************************************
Current Year	6500	8311	27,296,863.00	27,296,863.00	13,760,333.00	28,401,648.00	1,104,785.00	4.0
Prior Years	6500	8319	0.00	0.00	71,962.94	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0,00	0.0
Mandated Costs Reimbursements		8550	996,174.00	996,174.00	992,533.00	992,533.00	(3,641.00)	-0.4
Lottery - Unrestricted and Instructional Materials		8560	5,368,050,00	5,668,983.00	2,620,303.14	5,668,983.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other					***************************************			***************************************
Homeowners' Exemptions		8575	0.00	0.00	0.00	0,00	0,00	0,0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,00	0.00	0,00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0,00	0.00	0,1
After School Education and Safety (ASES)	6010	8590	5,099,961.00	5,781,307.00	171,349.97	5,781,307,00	0.00	0.1
Charter School Facility Grant	6030	8590	0.00	0,00	0,00	0,00	0.00	0,
Career Technical Education Incentive Grant Program	6387	8590	298,332.00	295,779.00	195,486.69	1,013,183.00	717,404.00	242.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	212,392.00	223,004.00	55,272.67	223,004.00	0,00	0,0
California Clean Energy Jobs Act	6230	8590	0,00	0,00	0,00	0,00	0,00	0,0
Specialized Secondary	7370	8590	0,00	0.00	0,00	0.00	0,00	0.0
American Indian Early Childhood Education	7210	8590	0,00	0,00	0,00	0,00	0,00	0.
All Other State Revenue	All Other	8590	50,262,556,00	69,361,057.00	25,129,778.44	68,702,684.00	(658,373,00)	-0.5
TOTAL, OTHER STATE REVENUE			89,534,328.00	109,623,167.00	42,997,019.85	110,783,342.00	1,160,175.00	1,
OTHER LOCAL REVENUE	······		30,004,020.00	100,020,101.00	42,007,010.00	110,100,042.00	1,100,170,00	I .
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0,00	0.00	0.00	0.00	0,00	0.
Unsecured Roll		8616	0,00	0,00	0.00	0.00	0,00	0,
Prior Years' Taxes		8617	0,00	0,00	0.00	0,00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0,00	0,00	0.00	0.
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0,00	0.00	0,00	0.
Other		8622	0,00	0,00	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.
Sales			***************************************	<b></b>			<b></b>	<del></del>
Sale of Equipment/Supplies		8631	0.00	0.00	1,110.02	0.00	0.00	0.
Sale of Publications		8632	0,00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0,00	0,00	0,00	0.00	0,00	0,

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Sales		8639	0,00	0.00	0.00	0,00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	97,681.82	129,758.00	***************************************	
Interest		8660	1,500,000.00	3,000,000.00	1,898,691.32	3,500,000.00	34,758.00 500,000.00	36.6%
Net Increase (Decrease) in the Fair Value of			1,300,000.00	3,000,000.00	1,090,091.02	3,300,000,00	300,000.00	16.7%
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	152,500,00	210,000.00	141,148.03	210,000.00	0.00	0.0%
Other Local Revenue			***************************************				***************************************	***************************************
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	786,750.00	6,679,866.00	3,198,565.28	9,928,493.00	3,248,627.00	48.6%
Tuition		8710	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments			***************************************		***************************************	······································	***************************************	
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0,00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0,00	0.00	0,00	0,00	0.00	0.0%
ROC/P Transfers			***************************************	***************************************	·····	······································	***************************************	
From Districts or Charter Schools	6360	8791	0.00	0.00	0,00	0,00	0.00	0.0%
From County Offices	6360	8792	,0.00	0,00	0,00	0,00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0,00	0.0%
Other Transfers of Apportionments			***************************************		••••••	***************************************	***************************************	
From Districts or Charter Schools	All Other	8791	0,00	0,00	0.00	0.00	0,00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	4,843,043.00	4,843,043.00	2,206,683.54	4,798,110.00	(44,933.00)	-0.9%
TOTAL, OTHER LOCAL REVENUE			7,377,293.00	14,827,909.00	7,543,880.01	18,566,361.00	3,738,452.00	25.2%
TOTAL, REVENUES			521,695,409.00	567,953,801.00	279,949,344.95	574,637,618.00	6,683,817.00	1.2%
CERTIFICATED SALARIES			•	***************************************		••••••••••••	***************************************	<b></b>
Certificated Teachers' Salaries		1100	131,066,381.00	135,956,807.00	73,299,223.68	135,540,770.00	416,037.00	0.3%
Certificated Pupil Support Salaries		1200	17,128,074,00	18,862,025.00	9,550,382.20	18,996,943.00	(134,918.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	19,731,449.00	19,728,657.00	11,220,498.02	19,830,064.00	(101,407.00)	-0.5%
Other Certificated Salaries		1900	3,309,973.00	3,465,845.00	1,857,064.35	3,417,604.00	48,241.00	1.4%
TOTAL, CERTIFICATED SALARIES			1,71,235,877.00	178,013,334.00	95,927,168.25	177,785,381.00	227,953.00	0.1%
CLASSIFIED SALARIES	***************************************		······································	<del> </del>		······································	<b></b>	<b></b>
Classified Instructional Salaries		2100	11,228,775.00	10,668,098.00	5,492,320.48	10,437,581.00	230,517.00	2.2%
Classified Support Salaries		2200	22,090,356.00	22,206,559.00	13,892,545.46	22,328,583.00	(122,024.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	7,734,292,00	7,632,048.00	4,153,725.93	7,760,684.00	(128,636.00)	-1.79
Clerical, Technical and Office Salaries		2400	20,681,026.00	20,582,506.00	11,610,602,04	20,730,930.00	(148,424.00)	-0.7%
		2900	3,912,004.00	3,722,955.00	2,257,845,86	3,811,822,00	(88,867.00)	ļ

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			65,646,453.00	64,812,166.00	37,407,039.77	65,069,600.00	(257,434.00)	-0.4%
EMPLOYEE BENEFITS						***************************************	***************************************	***************************************
STRS		3101-3102	45,180,239.00	45,894,799.00	17,326,527.19	45,885,242.00	9,557.00	0.0%
PERS		3201-3202	20,156,003.00	19,998,794.00	9,795,822.16	20,103,763.00	(104,969.00)	-0.5%
OASDI/Medicare/Alternativ e		3301-3302	7,828,427.00	7,938,141.00	4,042,444.60	7,984,485.00	(46,344.00)	-0,6%
Health and Welfare Benefits		3401-3402	28,147,122.00	28,241,082.00	14,128,674.07	28,159,019.00	82,063,00	0.3%
Unemployment Insurance		3501-3502	1,180,801.00	162,227.00	86,850,25	162,636,00	(409.00)	-0.3%
Workers' Compensation		3601-3602	3,777,246.00	3,786,993.00	2,071,219.19	3,801,756.00	(14,763.00)	-0.4%
OPEB, Allocated		3701-3702	1,200,000.00	1,150,000,00	632,988.26	1,150,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0,00	0.00	0.00	0,0%
Other Employee Benefits		3901-3902	(3,098,636.00)	(3,168,016.00)	41,313,52	(3,947,223.00)	779,207.00	-24.6%
TOTAL, EMPLOYEE BENEFITS			104,371,202.00	104,004,020.00	48,125,839.24	103,299,678.00	704,342.00	0.7%
BOOKS AND SUPPLIES	······································	***************************************	***************************************	***************************************	***************************************	***************************************	•••••••	***************************************
Approved Textbooks and Core Curricula Materials		4100	3,662,535.00	20,602,289.00	1,922,727.56	20,601,820.00	469.00	0.0%
Books and Other Reference Materials		4200	692,999,00	1,085,769.00	495,384.65	1,027,360,00	58,409.00	5.4%
Materials and Supplies		4300	18,772,833.00	38,631,737.00	8,802,188.15	40,309,965.62	(1,678,228.62)	-4,3%
Noncapitalized Equipment		4400	7,797,199.00	8,183,343.00	1,848,024.11	10,024,818.38	(1,841,475,38)	-22.5%
Food		4700	0,00	0,00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,925,566,00	68,503,138.00	13,068,324,47	71,963,964.00	(3,460,826,00)	-5,1%
SERVICES AND OTHER OPERATING EXPENDITURES	***************************************		· · · · · · · · · · · · · · · · · · ·	***************************************	***************************************			A44-19-14-14-14-14-14-14-14-14-14-14-14-14-14-
Subagreements for Services		5100	36,446,544.00	35,825,972.00	19,056,492.94	38,716,588.00	(2,890,616.00)	-8.1%
Travel and Conferences		5200	1,186,028.00	1,466,915.00	586,581.50	1,508,717.00	(41,802.00)	-2.8%
Dues and Memberships		5300	158,358.00	162,078.00	184,661.35	164,073.00	(1,995.00)	-1.2%
Insurance		5400-5450	3,464,777.00	3,523,164.00	3,669,158.37	3,523,164.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,040,680.00	8,073,600.00	4,164,657.98	8,419,600.00	(346,000.00)	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,162,966.00	4,259,745.00	2,387,786.43	4,417,166.00	(157,421.00)	-3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(269,868.00)	(306,818.00)	(141,563.97)	(380,618.00)	73,800.00	-24.1%
Professional/Consulting Services and Operating Expenditures		5800	29,842,833.00	43,013,323.00	21,288,360.07	44,835,245.00	(1,821,922.00)	-4.2%
Communications		5900	1,701,486.00	1,780,062.00	589,381.22	1,607,800.00	172,262.00	9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,733,804.00	97,798,041.00	51,785,515.89	102,811,735.00	(5,013,694.00)	-5.1%
CAPITAL OUTLAY								
Land		6100	0,00	0.00	0,00	0.00	0.00	0.0%
Land Improvements		6170	6,196.00	253,084.00	565,987,27	253,084.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,684,524.00	18,745,726.00	3,013,140.09	18,765,726.00	(20,000,00)	-0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0.0%
Equipment		6400	8,639,401.00	13,563,239,00	6,833,687,40	14,938,008.00	(1,374,769.00)	-10.1%
Equipment Replacement		6500	19,792.00	517,474.00	319,448.16	516,083.00	1,391.00	0.3%
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			15,349,913.00	33,079,523.00	10,732,262.92	34,472,901.00	(1,393,378,00)	-4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)	***************************************			***************************************	***************************************	***************************************	***************************************	<del></del>

Twin Rivers Unified Sacramento County

### 2023-24 Second InterIm General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description	Resource - Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	45,000.00	45,000.00	0.00	45,000.00	0.00	0,0
Tuition, Excess Costs, and/or Deficit Payments						·	***************************************	***************************************
Payments to Districts or Charter Schools		7141	184,450.00	184,450.00	0.00	273,448.00	(88,998.00)	-48.3
Payments to County Offices		7142	2,786,355.00	1,924,845.00	(76,422.00)	2,290,833.00	(365,988.00)	-19,0
Payments to JPAs		7143	0,00	0,00	0,00	00,00	0,00	0,0
Transfers of Pass-Through Revenues			***************************************				***************************************	***************************************
To Districts or Charter Schools		7211	0,00	00,0	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		<b>7</b> 281 <b>-</b> 7283	0.00	0.00	0.00	0.00	0,00	0.0
All Other Transfers Out to All Others		7299	755,000.00	755,000.00	0.00	770,000.00	(15,000.00)	-2.0
Debt Service						***************************************		
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,770,805.00	2,909,295.00	(76,422.00)	3,379,281.00	(469,986.00)	-16,2
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	***************************************							
Transfers of Indirect Costs		7310	0,00	0.00	0.00	0.00		400
Transfers of Indirect Costs - Interfund		7350	(1,558,806.00)	(1,595,971.00)	(801,257.95)	(1,558,175.00)	(37,796.00)	2.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	***************************************		(1,558,806.00)	(1,595,971.00)	(801,257,95)	(1,558,175.00)	(37,796.00)	2.4
TOTAL, EXPENDITURES			474,474,814.00	547,523,546.00	256,168,470.59	557,224,365,00	(9,700,819.00)	-1.:
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0.0
From: Bond Interest and		2011						
Redemption Fund		8914	0.00	0,00	0.00	0,00	0,00	0.0
Other Authorized Interfund Transfers In		8919	320,500,00	380,500.00	380,500.00	380,500,00	0,00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			320,500.00	380,500.00	380,500.00	380,500.00	0.00	0.0
INTERFUND TRANSFERS OUT		7044		0.00	2.55			
To: Child Development Fund		7611	0.00	0.00	0,00	0.00	0.00	0.
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	53,775,000.00	53,775,000.00	0,00	53,775,000.00	0,00	0,
(b) TOTAL, INTERFUND TRANSFERS OUT			53,775,000.00	53,775,000.00	0.00	53,775,000.00	0.00	0,

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File: Fund-Ai, Version 5

# 2023-24 Second Interim

General Fund
Summary - Unrestricted/Restricted

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 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	00,00	0,00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS	***************************************	***************************************						
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		100
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	***************************************	***************************************	(53,454,500,00)	(53,394,500.00)	380,500.00	(53,394,500.00)	0.00	0,0%

#### Second Interim General Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	26,004,094.90
6211	Literacy Coaches and Reading Specialists Grant Program	969,502.43
6266	Educator Effectiveness, FY 2021-22	1,500,178.76
6300	Lottery: Instructional Materials	.06
6500	Special Education	.36
6546	Mental Health-Related Services	.37
6547	Special Education Early Intervention Preschool Grant	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,735,284.36
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.46
7029	Child Nutrition: Food Service Staff Training Funds	.58
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.45
7085	Learning Communities for School Success Program	869,846.00
7311	Classified School Employee Professional Development Block Grant	.34
7435	Learning Recovery Emergency Block Grant	27,944,440.44
9010	Other Restricted Local	32,001.17
Total, Restricted Balance		69,055,350.69

### 2023-24 Second InterIm Student Activity Special Revenue Fund 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						10 To		47 V 150 V 1
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	.0.00	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	595,500.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			595,500.00	1,000,000.00	0.00	1,000,000.00		
B, EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0,00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0,00	0,00	0.00	0.00	0.0%
4) Books and Supplies	•	4000-4999	502,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	93,500.00	200,000.00	0.00	200,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0,00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			595,500,00	1,000,000.00	0,00	1,000,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0,00	0,00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0,00	0.00	0,00	1000	

#### 2023-24 Second Interim Student Activity Special Revenue Fund 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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	594,229.95	594,229.95		594,229.95	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)			594,229.95	594,229.95		594,229.95	14 (1 (A) (1 (A)	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,229,95	594,229,95		594,229.95		
2) Ending Balance, June 30 (E + F1e)			594,229.95	594,229.95		594,229,95		
Components of Ending Fund Balance			***************************************	***************************************			aut en	
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	594,229.95	594,229.95		594,229.95		
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	(1994) (1994) 1994) (1994)	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES		<del>****</del> ***						
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	500,000.00	920,000.00	0.00	920,000.00	0.00	0.0%
Interest		8660	0,00	0,00	0,00	0.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0,00	0,00	0.0%
All Other Local Revenue		8699	95,500.00	80,000.00	0.00	80,000,00	0.00	0.0%
TOTAL, REVENUES			595,500,00	1,000,000.00	0,00	1,000,000.00		

# 2023-24 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES				-				
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0,00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0,00	0,00	0.00	0,00	0.0%
CLASSIFIED SALARIES								***************************************
Classified Instructional Salaries		2100	0.00	0,00	0,00	0.00	0.00	0.0%
Classified Support Salaries		2200	0,00	0.00	0.00	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0,00	0.0%
EMPLOYEE BENEFITS	······································	***************************************		······································	***************************************	***************************************	•	***************************************
STRS		3101-3102	0.00	0.00	0.00	0.00	0,00	0.0%
PERS		3201-3202	0,00	0,00	0.00	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0,00	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0,00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0,00	0.00	0.00	0,00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0,00	0.00	0.00	0,0%
OPEB, Active Employees		3751-3752	0.00	0,00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0,00	0.00	0,00	0.0%
BOOKS AND SUPPLIES		***************************************				***************************************		
Materials and Supplies		4300	500,000.00	798,000.00	0.00	798,000,00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,000.00	800,000,00	0.00	800,000,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	••••••	***************************************				***************************************		
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	45,000.00	15,000.00	0.00	15,000.00	0,00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	20,000,00	0.00	20,000,00	0,00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,500.00	165,000.00	0.00	165,000.00	0,00	0,0%
Communications		5900	0.00	0,00	0.00	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,500.00	200,000.00	0.00	200,000.00	0.00	0.0%
CAPITAL OUTLAY	······································	***************************************			***************************************	***************************************	<b></b>	
Equipment		6400	0.00	0.00	0.00	0.00	0,00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0,00	0.0%
Lease Assets		6600	0.00	0,00	0.00	0.00	0,00	0.0%
Subscription Assets		6700	0,00	0.00	0,00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0,00	0.09

### 2023-24 Second InterIm Student Activity Special Revenue Fund 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 OUTGO - TRANSFERS OF INDIRECT COSTS				······	***************************************	***************************************		
Transfers of Indirect Costs - Interfund		7350	0,00	0,00	0,00	0.00	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	. 0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			595,500.00	1,000,000.00	0.00	1,000,000,00	ilem, je ini	14 13 14
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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		***************************************		***************************************		***************************************	***************************************	·
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		***************************************			***************************************	~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>		<b></b>
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0,00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0,00	0.00	0,00	0,00	0.0%
Proceeds from SBITAs		8974	0.00	0,00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0,00	0,00	0.0%
USES	······································	•••••••••••••••••••••••••••••		······································	***************************************	***************************************	***************************************	***************************************
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0,00	0.00	0.00	0.0%
CONTRIBUTIONS		***************************************	***************************************	***************************************	***************************************			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0,00	0,00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	······································	***************************************	***************************************				A STATE OF THE STATE OF	
(a - b + c - d + e)			0,00	0.00	0,00	0,00		

## 2023-24 Second Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	594,229.95
Total, Restricted Balance	е	594,229.95

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 Columr B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	780,430,00	2,263,996.00	389,075.68	2,307,601.00	43,605.00	1.99
3) Other State Revenue		8300-8599	3,678,336.00	3,813,542.00	1,205,324.00	3,813,542.00	0.00	0.0
4) Other Local Revenue		8600-8799	7,263,00	7,763.00	6,766.00	7,763.00	0.00	0.0
5) TOTAL, REVENUES			4,466,029,00	6,085,301.00	1,601,165.68	6,128,906.00		
B. EXPENDITURES					`			
1) Certificated Salaries		1000-1999	1,404,161,00	1,429,419.00	706,775.19	1,337,565.00	91,854,00	6.4
2) Classified Salaries		2000-2999	1,241,676,00	1,588,054.00	664,544.42	1,597,061.00	(9,007.00)	-0.6
3) Employ ee Benefits		3000-3999	1,161,186.00	1,291,873.00	549,364.91	1,264,025.00	27,848,00	2.2
4) Books and Supplies		4000-4999	131,372.00	181,829.00	57,637.55	187,829.00	(6,000.00)	-3,3
5) Services and Other Operating Expenditures		5000-5999	527,384.00	1,603,626.00	567,340.40	1,649,376.00	(45,750.00)	-2.9
6) Capital Outlay		6000-6999	0.00	13,500.00	13,348.71	13,500.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0,00	0.00	0.00	0,00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,196.00	207,196,00	96,532.63	207,196.00	0.00	0,0
9) TOTAL, EXPENDITURES			4,672,975.00	6,315,497.00	2,655,543,81	6,256,552,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,946,00)	(230,196,00)	(1,054,378.13)	(127,646,00)		15.25
D. OTHER FINANCING SOURCES/USES								3 - 4 - 5 - 5 - 5
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	300,000.00	300,000.00	300,000.00	300,000.00	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	0,00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000,00)	(300,000.00)	(300,000.00)	(300,000.00)	201, 213, 3	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(506,946.00)	(530,196.00)	(1,354,378.13)	(427,646.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,964,493.91	1,964,493.91		1,964,493.91	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)			1,964,493,91	1,964,493,91		1,964,493.91		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,964,493.91	1,964,493.91		1,964,493.91		
2) Ending Balance, June 30 (E + F1e)			1,457,547.91	1,434,297.91		1,536,847.91		
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		September 1
All Others		9719	0.00	0,00		0.00		
b) Restricted		9740	1,276,406.66	1,376,994.66		1,399,714.66	Profession in	
2, 1100011010								

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Bi, Version 4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	181,141.25	57,303.25		137,133.25		
Adult Education	0000	9780		57,303.25				
Adult Education	0000	9780	181,141.25					
Adult Education	0000	9780				137, 133.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertaintles		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0,00	0.0%
FEDERAL REVENUE						****		
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%
Career and Technical Education	3500-3599	8290	0.00	0,00	0.00	0.00	0.00	0,0%
All Other Federal Revenue	All Other	8290	780,430.00	2,263,996.00	389,075.68	2,307,601,00	43,605.00	1.9%
TOTAL, FEDERAL REVENUE			780,430.00	2,263,996.00	389,075.68	2,307,601.00	43,605.00	1.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	3,469,054.00	3,604,260.00	1,201,420.00	3,604,260.00	0,00	0.0%
All Other State Revenue	All Other	8590	209,282.00	209,282.00	3,904.00	209,282.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,678,336.00	3,813,542.00	1,205,324.00	3,813,542.00	0,00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	6,706.00	7,263.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	500.00	60,00	500.00	0.00	0.0%
Tuitlon		8710	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,263.00	7,763.00	6,766.00	7,763.00	0.00	0.0%
TOTAL, REVENUES	<del></del>		4,466,029.00	6,085,301.00	1,601,165.68	6,128,906.00	(0)	7576756
CERTIFICATED SALARIES			1,111,111	1,111,001.00	1,221,100	.,,	10.75 (0.75 (0.75))	
Certificated Teachers' Salaries		1100	1,228,962.00	1,127,491.00	543,473,07	1,112,750.00	14,741.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	0,00	0.00	0,00	0.00	0,00	0,0%
Certificated Supervisors' and Administrators' Salaries		1300	175,199.00	301,928.00	163,302.12	224,815.00	77,113.00	25.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,404,161.00	1,429,419.00	706,775.19	1,337,565.00	91,854.00	6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	200,024.00	130,374.00	48,532.50	108,769.00	21,605.00	16,6%
Classified Support Salaries		2200	243,811.00	265,378.00	144,257.99	292,401.00	(27,023,00)	-10.2%
Classifled Supervisors' and Administrators' Salaries		2300	0,00	0,00	0.00	0,00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	592,052.00	667,584.00	343,935.16	665,670.00	1,914.00	0.3%
Other Classified Salaries		2900	205,789.00	524,718.00	127,818.77	530,221.00	(5,503.00)	-1.09
TOTAL, CLASSIFIED SALARIES			1,241,676.00	1,588,054.00	664,544.42	1,597,061.00	(9,007.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	320,574.00	342,399.00	134,335.61	344,519.00	(2,120.00)	-0.69
PERS		3201-3202	283,913,00	305,333.00	170,922.59	304,531.00	802.00	0.39
OASDI/Medicare/Alternative		3301-3302	97,664.00	106,425.00	58,183.62	106,344.00	81.00	0.19
Health and Welfare Benefits		3401-3402	363,061.00	322,979.00	163,298.33	292,764.00	30,215.00	9.4
Unemployment Insurance		3501-3502	11,199.00	1,220.00	685,90	1,226.00	(6.00)	-0.5
Workers' Compensation		3601-3602	35,290.00	37,896.00	21,238.86	38,020,00	(124.00)	-0,3
OPEB, Allocated		3701-3702	0,00	0,00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	49,485.00	175,621.00	700.00	176,621,00	(1,000.00)	-0.6
TOTAL, EMPLOYEE BENEFITS			1,161,186.00	1,291,873.00	549,364.91	1,264,025.00	27,848.00	2.2
BOOKS AND SUPPLIES				· · · · · · · · · · · · · · · · · · ·	<u> </u>			<u> </u>
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials		4200	0,00	0,00	0.00	0.00	0,00	0.0
Materials and Supplies		4300	131,372,00	181,829.00	19,763,17	187,829,00	(6,000.00)	-3.3
Noncapitalized Equipment		4400	0.00	0,00	37,874.38	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			131,372.00	181,829.00	57,637,55	187,829,00	(6,000.00)	-3.3
SERVICES AND OTHER OPERATING EXPENDITURES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	, , , , , , , , , , , , , , , , , , , ,		(=,=====,	0.0
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	5,000.00	1,540.00	9,096,73	2,685.00	(1,145.00)	-74.4
Dues and Memberships		5300	0.00	0.00	0.00	0.00	1 '' '	1
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	90,000,00	100,000.00	50,329.35	100,000.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized		5500	90,000.00	100,000.00	50,329.35	100,000.00	0.00	0.0
Improv ements		5600	0,00	0.00	350.19	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0,00	0,00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	113,760.00	113,760.00	75,130.67	113,760,00	0.00	0.0
Professional/Consulting Services and							1	
Operating Expenditures		5800	318,624.00	1,388,326.00	431,873.46	1,431,931.00	(43,605.00)	-3.1
Communications		5900	0.00	0.00	560.00	1,000.00	(1,000.00)	Ne
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			527,384.00	1,603,626.00	567,340.40	1,649,376,00	(45,750.00)	-2.9
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
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California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-BI, Version 4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
Buildings and Improvements of Buildings		6200	0,00	13,500.00	13,348.71	13,500.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0,00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.00	0.00	0,00	0.0
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	13,500.00	13,348.71	13,500.00	0,00	0.0
OTHER OUTGO (excluding Transfers of Indirect								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0,00	0,00	0.00	0,00	0.0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers Out		-				3,30		
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
Debt Service				• • • • • • • • • • • • • • • • • • • •		5,00	0.00	0
Debt Service - Interest		7438	0.00	0.00	0,00	0,00	0,00	0,0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	207,196,00	207,196.00	96,532.63	207,196.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,196.00	207,196,00	96,532.63	207,196.00	0.00	0.0
TOTAL, EXPENDITURES			4,672,975.00	6,315,497.00	2,655,543,81	6,256,552.00		
INTERFUND TRANSFERS								31,957 VAS SE
INTERFUND TRANSFERS IN								
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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0,00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0
OTHER SOURCES/USES								<del>                                     </del>
SOURCES						·		
Other Sources				**				
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0,00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0,00	0.00	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.

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		<b>7</b> 651	0.00	0.00	.0.00	0,00	0.00	0.0%
All Other Financing Uses		<b>7</b> 699	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			7 14 72 7					
Contributions from Unrestricted Revenues		8980	0.00	0,00	0:00	0,00	0,00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0,00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								60.25
(a - b + c - d + e)			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

2023-24 Second Interim Adult Education Fund Restricted Detail 347650500000000 Form 11I E826SWFXGC(2023-24)

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	1,399,714.66
Total, Restricted Balance		1,399,714.66

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							7-14 To 15 T	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,674,621.00	3,986,994.00	1,418,035.66	3,988,571.00	1,577.00	0.0%
3) Other State Revenue		8300-8599	7,862,217.00	9,343,487.00	8,642,971.57	9,492,677.00	149,190.00	1.6%
4) Other Local Revenue		8600-8799	466,583.00	474,101.00	259,802.04	474,101.00	0.00	0.0%
5) TOTAL, REVENUES			12,003,421.00	13,804,582.00	10,320,809.27	13,955,349.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,138,179.00	4,051,755.00	2,143,534.28	3,817,956,00	233,799.00	5.8%
2) Classified Salaries		2000-2999	2,950,705.00	2,896,734.00	1,480,569.58	2,712,902,00	183,832.00	6.3%
3) Employee Benefits		3000-3999	3,719,946.00	3,451,697.00	1,587,755,52	3,259,125.00	192,572.00	5.6%
4) Books and Supplies		4000-4999	203,482.00	533,712.00	191,137.68	602,663.00	(68,951.00)	-12.9%
5) Services and Other Operating Expenditures		5000-5999	393,812.00	2,262,583.00	825,890.59	2,954,709.00	(692,126.00)	-30.6%
6) Capital Outlay		6000-6999	0.00	10,804.00	10,804.00	10,804.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	592,297.00	592,297.00	307,997,84	592,297.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,998,421.00	13,799,582.00	6,547,689.49	13,950,456.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	3,773,119.78	4,893.00		
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) Sou <b>rc</b> es		8930-8979	0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.00	0,00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0,00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		-1.1.1.1	0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	3,773,119.78	4,893.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,047,114.55	1,047,114.55		1,047,114.55	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)		,	1,047,114.55	1,047,114.55		1,047,114.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,114.55	1,047,114.55		1,047,114.55		
2) Ending Balance, June 30 (E + F1e)			1,052,114.55	1,052,114.55		1,052,007.55		100
Components of Ending Fund Balance								
a) Nonspendable					Name of States			
Revolving Cash		9711	0.00	0.00	100000000000000000000000000000000000000	0.00		
Stores		9712	0.00	0.00		0.00	1000	
Prepaid Items		9713	0.00	0,00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,052,114.62	1,052,114.62		1,052,007,62		

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	10.10	
Other Commitments		9760	0,00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00	170	0.00		
e) Unassigned/Unappropriated				10 mm				
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.07)	(.07)		(.07)		
FEDERAL REVENUE							Albert State of the State of th	
Child Nutrition Programs		8220	0,00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,674,621.00	3,986,994.00	1,418,035.66	3,988,571.00	1,577.00	0.0%
TOTAL, FEDERAL REVENUE			3,674,621.00	3,986,994.00	1,418,035.66	3,988,571.00	1,577.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0,00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,202,687.00	7,235,724.00	6,624,497.77	7,235,724.00	0,00	0.0%
All Other State Revenue	All Other	8590	659,530.00	2,107,763.00	2,018,473.80	2,256,953.00	149,190.00	7.1%
TOTAL, OTHER STATE REVENUE			7,862,217.00	9,343,487.00	8,642,971.57	9,492,677.00	149,190.00	1.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0,00	0.00	0,00	0,00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	38,783.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Dev elopment Parent Fees		8673	0.00	5,000.00	5,260.24	5,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	461,583.00	464,101.00	215,758.80	464,101.00	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			466,583,00	474,101.00	259,802.04	474,101,00	0.00	0.0%
TOTAL, REVENUES			12,003,421.00	13,804,582.00	10,320,809.27	13,955,349.00	*	
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,394,779.00	3,274,737.00	1,668,291.40	3,040,940.00	233,797.00	7.1%
Certificated Pupil Support Salaries		1200	116,931.00	116,931.00	91,992.76	116,931.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	527,234.00	534,148.00	311,586.66	534,148,00	0.00	0.0%
Other Certificated Salaries		1900	99,235.00	125,939.00	71,663.46	125,937,00	2.00	0.0%
I			4,138,179.00	4,051,755.00	2,143,534.28	3,817,956.00	233,799.00	5.8%
TOTAL, CERTIFICATED SALARIES								
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES								
1		2100	2,037,344.00	1,979,960.00	907,292.43	1,810,186.00	169,774.00	8.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	581,695.00	590,485.00	386,877.20	587,857.00	2,628.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,950,705.00	2,896,734.00	1,480,569.58	2,712,902.00	183,832,00	6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	945,872.00	874,912.00	310,036.99	824,475.00	50,437.00	5.8%
PERS		3201-3202	953,397,00	876,585,00	500,529.35	837,804.00	38,781,00	4.4%
OASDI/Medicare/Alternative		3301-3302	321,350,00	302,681,00	162,732,36	291,092.00	11,589,00	3.8%
Health and Welfare Benefits		3401-3402	1,318,522.00	1,236, <b>7</b> 01.00	554,284,55	1,130,296.00	106,405.00	8.6%
Unemployment Insurance		3501-3502	35,310.00	3,415.00	1,820.02	3,300.00	115.00	3.4%
Workers' Compensation		3601-3602	111,332.00	105,738.00	56,252.25	102,207.00	3,531,00	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,163.00	51,665.00	2,100.00	69,951.00	(18,286.00)	-35.4%
TOTAL, EMPLOYEE BENEFITS		0001-0002	3,719,946.00	3,451,697,00	1,587,755,52	3,259,125.00	192,572.00	5.6%
BOOKS AND SUPPLIES			0,110,040.00	0,401,007.00	1,007,700.02	0,200,120.00	192,572.00	3.0%
Approved Textbooks and Core Curricula Materials		4100	0,00	0,00	0,00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0,00	0.00	0.00	0,0%
Materials and Supplies		4300	203,482.00	533,712.00	102,251.02	602,663.00	(68,951.00)	-12.9%
Noncapitalized Equipment		4400	0.00	0.00	88,886,66	0.00	0.00	0.0%
Food		4700	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		-17 00	203,482.00	533,712.00	191,137.68	602,663.00	(68,951.00)	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES	*			000), 1210	,		(00,001,00)	12.070
Subagreements for Services		5100	0.00	0.00	0.00	0,00	0,00	0.0%
Travel and Conferences		5200	30,642.00	23,414.00	12,343,39	21,714.00	1,700.00	7.3%
Dues and Memberships		5300	0.00	0.00	1,000.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	464.20	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0,00	0,00	40,597,02	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0,0%
Transfers of Direct Costs		5710	0,00	0,00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,000.00	70,000.00	49,538.72	70,000.00	0,00	0.0%
Prof essional/Consulting Services and						,		
Operating Expenditures		5800	213,170,00	2,169,169.00	716,618.86	2,862,995.00	(693,826.00)	-32.0%
Communications		5900	0,00	0.00	5,328.40	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,812,00	2,262,583.00	825,890.59	2,954,709.00	(692,126.00)	-30.6%
CAPITAL OUTLAY								<u> </u>
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,804.00	10,804.00	10,804.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0,00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
F0000 11000to		5500	1 0.00	1 0.00	1 0,00	1 0.00	1 0.00	1 0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	10,804.00	10,804.00	10,804.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out			'	!				,
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service			1					
Debt Service - Interest		7438	0,00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0,00	0.00	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0,00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			,					
Transfers of Indirect Costs - Interfund		7350	592,297.00	592,297.00	307,997.84	592,297.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			592,297.00	592,297.00	307,997.84	592,297.00	0,00	0.0%
TOTAL, EXPENDITURES			11,998,421.00	13,799,582.00	6,547,689.49	13,950,456.00		J. 18.
INTERFUND TRANSFERS			1				Project Production and Project	Setting the second
INTERFUND TRANSFERS IN			1					
From: General Fund		8911	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT			1					
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		<del></del>						
SOURCES			1					
Other Sources			1					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0,00	0.00	0.00	0.0
Long-Term Debt Proceeds			•					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0,00	0.00	0.00	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0,00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.00	0.00	0.00	0,0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	-0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0,00		
(a-pro-ure)			0.00	0,00	0.00	0,00		

## 2023-24 Second Interim Child Development Fund Restricted Detail

Twin Rivers Unified Sacramento County 34765050000000 Form 12I E826SWFXGC(2023-24)

Resource	Description	2023-24 Projected Totals
6130	Child Dev elopment: Center-Based Reserv e Account	1,050,975.00
9010	Other Restricted Local	1,032.62
Total, Restricted Balance		1,052,007.62

	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			log to the				to the state of	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,820,849,00	20,397,040.00	8,123,498.85	21,259,820.00	862,780.00	4,2%
3) Other State Revenue		8300-8599	3,982,750.00	5,105,526.00	2,565,465,70	5,233,473.00	127,947.00	2.5%
4) Other Local Revenue		8600-8799	105,000.00	190,000.00	96,520.55	190,000.00	0.00	0.0%
5) TOTAL, REVENUES			24,908,599.00	25,692,566.00	10,785,485.10	26,683,293.00		
B. EXPENDITURES								
1) Certificated Salaries		<b>1</b> 000-1999	0.00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	8,737,835.00	8,786,677.00	4,711,718.73	8,865,313.00	(78,636.00)	-0.9%
3) Employ ee Benefits		3000-3999	4,256,932.00	4,194,739.00	2,235,166.03	4,221,867.00	(27,128.00)	-0.6%
4) Books and Supplies		4000-4999	8,963,175.00	11,663,023.00	5,606,365.61	11,828,318.00	(165,295.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	340,675.00	696,675.00	<b>4</b> 50,949.83	955,509.00	(258,834.00)	-37.2%
6) Capital Outlay		6000-6999	1,050,117.00	355,117.00	56,590.19	754,117.00	(399,000.00)	-1 <b>1</b> 2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	759,313.00	796,478.00	396,727,48	758,682.00	37,796.00	4.7%
9) TOTAL, EXPENDITURES			24,108,047.00	26,492,709.00	13,457,517,87	27,383,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800,552,00	(800,143.00)	(2,672,032.77)	(700,513.00)		
D. OTHER FINANCING SOURCES/USES							to the state of the second second	I NAMES OF THE PARTY.
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0,00	0,00	0.00	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800,552.00	(800,143.00)	(2,672,032.77)	(700,513.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,356,306.47	12,356,306.47		12,356,306.47	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)			12,356,306,47	12,356,306.47		12,356,306.47		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,356,306.47	12,356,306.47		12,356,306.47		
2) Ending Balance, June 30 (E + F1e)			13,156,858.47	11,556,163.47		11,655,793.47		
Components of Ending Fund Balance								
a) Nonspendable					The second second			
Revolving Cash		9711	0.00	0.00	21/2004	0.00	297.41	14-925-50
Stores		9712	318,315.29	318,315.29		318,315.29		
Prepaid Items		9713	0,00	0.00		0.00		
All Others		97 <b>1</b> 9	0.00	0.00		0.00		
			ranga kalangan Tala		1. 内脏的医阴腔切除器	CONTRACTOR INC.	10年6年10年日前分	

	tesource 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				100 P. S.		, A		
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	(.17)		(.17)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	20,820,849.00	20,397,040,00	8,123,498.85	21,259,820.00	862,780.00	4.29
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			20,820,849.00	20,397,040.00	8,123,498.85	21,259,820.00	862,780.00	4.2
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,982,750.00	5,105,526.00	2,565,465.70	5,233,473.00	127,947.00	2.5
All Other State Revenue		8590	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			3,982,750.00	5,105,526.00	2,565,465.70	5,233,473.00	127,947.00	2.5
OTHER LOCAL REVENUE								
Sales								ŀ
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0,00	0.0
Food Service Sales		8634	63,000.00	90,000.00	6,600.00	90,000.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0,00	0.0
Interest		8660	30,000.00	90,000.00	82,856.00	90,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Interagency Services		8677	0,00	0.00	0.00	0.00	0,00	0.0
Other Local Revenue								
All Other Local Revenue		8699	12,000.00	10,000.00	7,064.55	10,000.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			105,000.00	190,000.00	96,520.55	190,000.00	0.00	0.0
TOTAL, REVENUES			24,908,599.00	25,692,566.00	10,785,485.10	26,683,293.00		
CERTIFICATED SALARIES							200.000.000.000.000.000.000.000.000.000	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0,00	0.00	0.0
CLASSIFIED SALARIES								1
Classifled Support Salaries		2200	7,244,560,00	7,292,403.00	3,845,754.56	7,369,229,00	(76,826.00)	-1.1
Classified Supervisors' and Administrators' Salaries		2300	978,900.00	978,900.00	559,811.86	980,710.00	(1,810.00)	-0.2
Clerical, Technical and Office Salaries		2400	436,227.00	437,226.00	255,993.61	437,226.00	0.00	0.0
Other Classifled Salaries		2900	78,148.00	78,148.00	50,158.70	78,148.00	0.00	0,0
TOTAL, CLASSIFIED SALARIES			8,737,835.00	8,786,677.00	4,711,718.73	8,865,313.00	(78,636.00)	-0.9
EMPLOYEE BENEFITS							†	<u> </u>
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	2,246,936.00	2,245,789.00	1,207,344.06	2,268,119.00	(22,330.00)	-1.0
			1			1	, , , ,	1

	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)
Health and Welfare Benefits		3401-3402	1,155,907.00	1,128,998.00	610,154.37	1,126,126.00	2,872.00	0.3%
Unemployment Insurance		3501-3502	41,097.00	4,400.00	2,367.42	4,443.00	(43.00)	-1.0%
Workers' Compensation		3601-3602	137,641.00	136,451.00	73,347.96	137,755.00	(1,304.00)	-1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,200.00	6,000.00	4,200.00	6,000.00	0.00	0,0%
TOTAL, EMPLOYEE BENEFITS			4,256,932.00	4,194,739.00	2,235,166.03	4,221,867.00	(27,128.00)	-0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0,00	0,00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	709,900.00	501,065.00	484,466.45	797,360.00	(296,295.00)	-59,1%
Noncapitalized Equipment		4400	153,000.00	1,157,418.00	117,767.30	566,418.00	591,000.00	51.1%
Food		4700	8,100,275.00	10,004,540.00	5,004,131.86	10,464,540.00	(460,000.00)	-4.6%
TOTAL, BOOKS AND SUPPLIES			8,963,175.00	11,663,023.00	5,606,365.61	11,828,318.00	(165,295.00)	-1.4%
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	4,700.00	3,200.00	122.34	3,200.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	16,167.00	16,167.00	22,237.53	22,238.00	(6,071.00)	-37.6%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	440,000.00	305,891.08	543,263.00	(103,263.00)	-23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,108.00	123,058.00	16,894.58	196,858.00	(73,800.00)	-60.0%
Professional/Consulting Services and				ę				
Operating Expenditures		5800	168,900.00	69,500.00	103,284.30	141,700.00	(72,200.00)	-103,9%
Communications		5900	7,300.00	7,250.00	2,520.00	10,750.00	(3,500.00)	-48.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,675.00	696,675.00	450,949.83	955,509.00	(258,834.00)	-37.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,044,117.00	44,117.00	0.00	44,117.00	0.00	0.0%
Equipment		6400	1,000.00	301,000.00	7,418.93	600,000.00	(299,000.00)	-99.3%
Equipment Replacement		6500	5,000.00	10,000.00	49,171.26	110,000.00	(100,000.00)	-1,000.0%
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			1,050,117.00	355,117.00	56,590.19	754,117.00	(399,000.00)	-112,4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	759,313.00	796,478.00	396,727.48	758,682,00	37,796,00	4.79
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			759,313.00	796,478,00	396,727.48	758,682.00	37,796.00	4.7%
TOTAL, EXPENDITURES			24,108,047.00	26,492,709.00	13,457,517,87	27,383,806.00		

Callfornia Dept of Education SACS Financial Reporting Software - SACS V8

File: Fund-Bl, Version 4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	. 0,00	0.00	0.00	0.00	0.0%
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		<b>7</b> 699	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							1922 34 34	
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0,00	0,00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					La company of the second of the second of	e, see Stort, about 185766		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

## 2023-24 Second Interim Cafeteria Special Revenue Fund Restricted Detail

34765050000000 Form 13I E826SWFXGC(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,639,766.39
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,697,711.96
Total, Restricted Balance	·	11,337,478.35

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	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.00	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,00	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	53,284.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	53,284.00	50,000,00		
B. EXPENDITURES			1924				ABST CARS	A Phil
1) Certificated Salaries		1000-1999	0,00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0,00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0,00	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
<ol> <li>Services end Other Operating Expenditures</li> </ol>		5000-5999	26.00	1,130,350.00	775,330.53	1,816,341.00	(685,991.00)	-60.7%
6) Capital Outlay		6000-6999	13,937,299.00	16,364,878.00	7,755,845.00	15,678,887.00	685,991.00	4.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0,00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,937,325,00	17,495,228.00	8,531,175,53	17,495,228.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,887,325.00)	(17,445,228.00)	(8,477,891.53)	(17,445,228.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,775,000.00	11,775,000.00	0,00	11,775,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,775,000.00	11,775,000.00	0.00	11,775,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,325.00)	(5,670,228.00)	(8,477,891.53)	(5,670,228.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,670,227.67	5,670,227.67		5,670,227.67	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)			5,670,227.67	5,670,227.67		5,670,227,67		7. 10 10 10 10 10 10 10 10 10 10 10 10 10
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,670,227,67	5,670,227.67		5,670,227.67		
2) Ending Balance, June 30 (E + F1e)			3,557,902.67	(.33)		(.33)		(本)的"当 使, 伊格克森
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0,00		0.00		
			Rest of the end on twenty the page	de en	🛊 ro-roanu i Stagrafi 🥸 t	Leading the control of the con-	Land Address Mary College	★11400000000000000000000000000000000000

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items	<del></del>	9713	0.00	0,00		0,00		
All Others		9719	0,00	0.00		0.00		
b) Restricted		9740	0.00	0,00		0.00		
c) Committed								
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments		9760	0.00	0,00		0.00		
d) Assigned								
Other Assignments		9780	3,557,902.67	0.00		0.00		
Deferred Maintenance	0000	9780	3,557,902.67					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.33)		(.33)		
LCFF SOURCES							72	Colored State
LCFF Transfers								
LCFF Transfers - Current Year		8091	0,00	0,00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prìor Years		8099	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0,00	0.00	0.00	0.0
OTHER STATE REVENUE								***
All Other State Revenue		8590	0.00	0.00	0,00	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Sales								
Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0,00	0.00	0.0
Interest		8660	50,000.00	50,000.00	53,284.00	50,000.00	0,00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue				REPRESENTATION OF THE PROPERTY				
All Other Local Revenue		8699	0.00	0,00	0.00	0.00	0.00	0,0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	53,284.00	50,000.00	0.00	0.0
TOTAL, REVENUES			50,000.00	50,000.00	53,284.00	50,000.00		CU. PAI
CLASSIFIED SALARIES					Ì			
Classified Support Salaries		2200	0.00	0,00	0.00	0,00	0.00	0.0
Other Classifled Salaries		2900	0.00	0.00	0,00	0,00	0,00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0,00	0,00	0,00	0,0
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0,00	0,00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0,00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0,00	0,0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0,00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0,00	0.00	0.00	0.00	0.00	0.0
: Transmen		3751-3752	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 Employee Benefits		3901-3902	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0,00	0,00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0,00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0,00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.00	0.00	0.00	0.0%
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	0.00	0,00	0.00	00,0	0,00	0.0%
Rentals, Leases, Repairs, and Noncepitalized Improvements		5600	26.00	1,119,685.00	695,801.28	1,771,832.00	(652,147.00)	-58.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0,00	0,00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0,00	10,665.00	79,529,25	44,509.00	(33,844.00)	-317,3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,00	1,130,350.00	775,330.53	1,816,341.00	(885,991.00)	-60.7%
CAPITAL OUTLAY								
Land Improvements		6170	3,00	0.00	4,083,078.29	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	13,937,296.00	16,364,878.00	3,001,972.97	15,678,887.00	685,991.00	4.29
Equipment		6400	0.00	0.00	670,793.74	0,00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,937,299.00	16,364,878.00	7,755,845,00	15,678,887.00	685,991.00	4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								-
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES			13,937,325.00	17,495,228.00	8,531,175.53	17,495,228.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	11,775,000,00	11,775,000,00	0.00	11,775,000.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			11,775,000.00	11,775,000.00	0.00	11,775,000,00	0,00	0.09
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0,09
OTHER SOURCES/USES								_
SOURCES			·					
Other Sources			]					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0,0
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0,00	0,00	0,00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,00	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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							SEVER!	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								и (1973) и
(a - b + c - d + e)			11,775,000.00	11,775,000.00	0,00	11,775,000.00		

#### 2023-24 Second Interim Deferred Maintenance Fund Restricted Detail

347650500000000 Form 14l E826SWFXGC (2023-24)

Resource	2023-24 Projected Totals
Total, Restricted Balance	0.00

# 2023-24 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	66,000.00	65,122.00	132,000.00	66,000.00	100.0%
5) TOTAL, REVENUES			66,000.00	66,000.00	65,122.00	132,000.00		
B. EXPENDITURES					基大系统		20 70 July 10 10	
1) Certificated Salaries		1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salarles		2000-2999	0,00	0.00	0.00	0,00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0,00	0.00	0.00	0,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0,00	0.00	0,00	0.00	0.00	0.09
7) Other Outgo (excluding Transfars of Indirect Costs)		7100- 7299,7400-					0.00	
		7499	0,00	0.00	0.00	0.00		0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0,00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00		. 0.00	0.00	Assistant as	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,000.00	66,000.00	65,122.00	132,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	-0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0,00	0,00	0.09
b) Uses		7630-7699	0.00	0.00	0,00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,000,00	66,000.00	65,122.00	132,000.00		
F. FUND BALANCE, RESERVES	***						Total Addressed a tak	
1) Beginning Fund Balance								
e) As of July 1 - Unaudited		9791	6,816,282.90	6,816,282.90		6,816,282.90	0.00	0.09
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			6,816,282,90	6,816,282,90		6,816,282.90		Serve of gardy Note that
d) Other Restatements		9795	0,00	0,00		0.00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			6,816,282,90	6,816,282,90		6,816,282,90		wiginesisətis.
2) Ending Balance, June 30 (E + F1e)			6,882,282.90	6,882,282.90		6,948,282,90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0,00		0,00		4.54
Stores		9712	0.00	0.00	2552	0.00		
Prepaid Items		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00	nervene ý	7745 A (1)
b) Restricted		9719	ililardian wa gwed d	and an agricultation	19.15 CM S	i dulkaliteasii Madaa		
•		8/40	0.00	0.00	<b>表外类</b>	0,00		
c) Committed			5/2010/54/29			17:25 - 50	<b>L</b> andary and	

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Bi, Version 4

# 2023-24 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

347650500000000 Form 20I E826SWFXGC(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		42.14.E
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,882,282,90	6,882,282.90		6,948,282.90		nalden v Advarader
OPEB Liability	0000	9780		6,882,282.90				
OPEB Liability	0000	9780	6,882,282.90					
OPEB Liability	0000	9780				6,948,282.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0,00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0,00	0,00	19 1 1 Same	0.00		
OTHER LOCAL REVENUE					right and and a		<u>, 170, 19</u> 00 ft 5,70, 200	
Interest		8660	66,000.00	66,000.00	65,122.00	132,000.00	66,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,000.00	66,000,00	65,122.00	132,000.00	66,000.00	100,0%
TOTAL, REVENUES			66,000,00	66,000.00	65,122.00	132,000.00	100 800	C-16-45505
INTERFUND TRANSFERS							1 - 40 to 144 114 11 11 14 14 14 14 14 14 14 14 1	Maria Calaba
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0,00	0,00	0,00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0,00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0,00	0.0%
USES				<u></u>				
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								LS LOP
Contributions from Restricted Revenues		8990	0.00	0,00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					1			
(a - b + c - d + e)			0.00	0,00	0.00	0.00		

## 2023-24 Second Interim Special Reserve Fund for Postemployment Benefits Restricted Detail

347650500000000 Form 20I E826SWFXGC(2023-24)

Resource	2023-24 Projected Totals
Total, Restricted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			94.44.3		e distribution		Alley Provide	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0,00	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,00	180.00	16,240.00	180.00	0.00	0.0%
5) TOTAL, REVENUES			180.00	180.00	16,240.00	180.00	54627484	
B, EXPENDITURES				5. is. on 4. is and	Santa to the			
1) Certificated Salaries		1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0,00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.00	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
<ol> <li>Services and Other Operating Expenditures</li> </ol>		5000-5999	4,100.00	4,372.00	1,274.82	4,372.00	0.00	0.0%
6) Capital Outlay		6000-6999	77,880,000.00	77,978,061.00	3,805,729.63	77,978,061.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0,00	0.00	0.00	0,00	0.00	0.0%
B) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0,00	0.00	0,00	11787.57.14.7016
9) TOTAL, EXPENDITURES		7 300-7 388	77,884,100.00	77,982,433,00	3,807,004,45	77,982,433.00	0,00	0.0%
C. EXCESS (DEFICIENCY) DF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,883,920.00)	(77,982,253.00)	(3,790,764.45)	(77,982,253.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers				E.				
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0,00	0.00	0.00	0.09
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	0.09
3) Contributions		8980-8999	0,00	0.00	0,00	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING						_	South Samuel	TO MAY
SOURCES/USES			0,00	0.00	0.00	0.00	Entre Anna	Horas S
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,883,920.00)	(77,982,253.00)	(3,790,764,45)	(77,982,253.00)	30.00	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,236,405,59	78,236,405,59		78,236,405,59	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0,0
c) As of July 1 - Audited (F1a + F1b)			78,236,405,59	78,236,405,59	Property of the	78,236,405.59		in tall to day of
d) Other Restatements		9795	0.00	0.00	1 - 3 - 7 - 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	•		78,236,405.59	78,236,405,59	un avere.	78,236,405.59		
2) Ending Balance, June 30 (E + F1e)			352,485.59	254,152.59		254,152.59	7 Carlo 1974	
Components of Ending Fund Balance					Transport States (1)			Seve de la
a) Nonspendable					The State of the S			
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0,00		
			The second of the Charles of the State of the Control of the Contr	<ul> <li>Control of the Control of the Control</li> </ul>			<ul> <li>C. Mr. Liu, Care C. (1988) 116.</li> </ul>	★50.00 (20.6.45)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0,00	0.00		0.00		
b) Legally Restricted Balance		9740	336,378.90	238,317.90		238,317.90		
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	16,106.69	15,834.69		15,834.69		
Bond Administrative Fees	0000	9780		15,834.69				
Bond Administrative Fees	0000	9780	16,106.69					
Bond Administrative Fees	0000	9780				15,834.69		
e) Unassigned/Uneppropriated								
Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unapproprieted Amount		9790	0.00	0.00	25.000 至76.0至之 3000 克克克克克克	0,00		
FEDERAL REVENUE			1		angan ingganggang bi	<del>-</del>	erus jasa etter arginia.	<u>i juga kandalah Afri</u>
FEMA		8281	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0,00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								<u>                                     </u>
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		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes				T-LINE TO THE TOTAL TO THE TOTAL TOT				
Parcel Taxes		8621	0,00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0,00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0.00	0.00	0,00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0,00	0.00	0.0%
Seles						1		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180.00	180,00	16,240.00	180.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0,00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0.00	0.00	0.0%

<b>Description</b>	Resource Codes	Object Codes	Original Budget (A)	Board Appro Operat Budge (B)	Ing	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			180,00		180.00	16,240,00	180.00	0,00	0.0%
TOTAL, REVENUES .			180.00		180.00	16,240.00	180.00		
CLASSIFIED SALARIES	•			:					este Mass
Classified Support Salaries		2200	0.00		0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	,	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00		0.00	0.00	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	-	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES	•		0.00		0,00	0,00	0.00	0.00	0.0
EMPLOYEE BENEFITS				-			3.00	0.00	0,0
STRS		3101-3102	0.00		0.00	0,00	0.00	0.00	0,0
PERS		3201-3202	0.00		0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00		0.00	0.00	0.00		
Health and Welfare Benefits		3401-3402	0.00		0.00	0.00	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00		0.00	0.00	0,00		
Workers' Compensation		3601-3602						0.00	0.0
OPEB, Allocated			0.00		0.00	0,00	0,00	0.00	0,0
		3701-3702	0,00		0.00	0.00	0.00	0,00	0.0
OPEB, Active Employees		3751-3752	0,00		0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0,00		0.00	0,00	0.00	0.00	0,0
TOTAL, EMPLOYEE BENEFITS			0.00	endinos. V	0.00	0,00	0,00	0.00	0,0
BOOKS AND SUPPLIES		4							
Books and Other Reference Materials		4200	0.00	Wilking	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	0.00	1	0.00	0.00	0,00	0.00	0.0
Noncapitalized Equipment		4400	0.00		0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0,00	ļ	0.00	0.00	0.00	0.00	0,0
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	0.00		0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0,00		0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00		0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0,00		0.00	0,00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00		0.00	0.00	0,00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0,00		0.00	0.00	0,00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	4,100.00		4,372,00	1,274.82	4,372.00	0.00	0.0
Communications		5900	0.00		0.00	0,00	0,00	0,00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100.00		4,372.00	1,274.82	4,372.00	0.00	0.0
CAPITAL OUTLAY	•								
Land		6100	0.00		0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00		0.00	1,363,319.75	0,00	0.00	0,0
Buildings and Improvements of Buildings		6200	77,880,000.00	77,97	8,061.00	2,442,409.88	77,978,061.00	0.00	0,0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00		0.00	0,00	0.00	0.00	0.0
Equipment		6400	0.00		0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00		0.00	0,00	0.00	0.00	0,0

34765050000000 Form 211 E826SWFXGC(2023-24)

Description	Resource Codes	Object Codea	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)
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	•	•	77,880,000.00	77,978,061.00	3,805,729.63	77,978,061.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0,0
Debt Service								
Repayment of State School Building Fund Ald - Proceeds from Bonds		7435	0,00	0.00	0.00	0.00	0,00	0.0
Debt Service - Interest		7438	0.00	0,00	0,00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	. 0.00	0.00	0.00	0,0
TOTAL, EXPENDITURES			77,884,100,00	77,982,433.00	3,807,004.45	77,982,433,00		A545.34
INTERFUND TRANSFERS							1543 4 A ST 1860 ST	<u>, 43 f 4 f</u>
INTERFUND TRANSFERS IN								
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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0,00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES								
Proceeds				:				
Proceeds from Sale of Bonds		8951	0.00	0.00	0,00	0.00	0,00	0,0
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0,00	0.00	0.00	0.00	0.00	0.0
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0,00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0,00	0,00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0,00	0.00	0.00	0.00	0,0
Proceeds from SBITAs		8974	0.00	0.00	0,00	0.00	0,00	0,0
All Other Financing Sources		8979	0.00	0.00	0,00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0,0
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

# 2023-24 Second Interim Building Fund Expenditures by Object

34765050000000 Form 211 E826SWFXGC (2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0,00		

Twin Rivers Unified Sacramento County

# 2023-24 Second Interim Building Fund Restricted Detail

34765050000000 Form 21I E826SWFXGC(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	238,317,90
Total, Restricted Balance		238,317.90

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						14 Mari As 14 15	(1) No. 19 (1)	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00		0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,853,479.00	2,853,479.00	1,663,193.43	3,553,479.00	700,000.00	24.5%
5) TOTAL, REVENUES			2,853,479.00	2,853,479.00	1,663,193.43	3,553,479.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,757.00	47,052.00	22,012.98	47,014.00	38.00	0.1%
3) Employee Benefits		3000-3999	38,560.00	18,601.00	8,805.78	18,587.00	14.00	0.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	712,645.00	1,171,295.00	190,332.51	1,171,295.00	0.00	0.0%
6) Capital Outlay		6000-6999	36,624,287.00	43,598,951.00	23,346,668.45	43,598,951.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0,00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0,00	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES			37,457,249,00	44,835,899.00	23,567,819.72	44,835,847,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,603,770.00)	(41,982,420.00)	(21,904,426,29)	(41,282,368.00)		
D. OTHER FINANCING SOURCES/USES								
1) Intarfund Transfers			1					
a) Transfers In		8900-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0,00	0.00	0,00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0,00	0.00	gundenige Kanganan	Supplied to the
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,603,770.00)	(41,982,420.00)	(21,904,426.29)	(41,282,368.00)		7 ( 5 3) 7 ( 7 )
F. FUND BALANCE, RESERVES							[	
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,987,576.14	45,987,576.14		45,987,576.14	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)			45,987,576.14	45,987,576.14		45,987,576.14		
d) Other Restatements	•	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,987,576.14	45,987,576.14		45,987,576.14	A STATE OF THE STATE OF	
2) Ending Balance, June 30 (E + F1e)			11,383,806.14	4,005,156.14	CONTRACTOR OF STATE	4,705,208.14	Grade Constitution Constitution	Parketteri
Components of Ending Fund Balance								
a) Nonspendable							TOTAL TOTAL	10 A 3 3 3 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Revolving Cash		9711	0,00	0.00	80 St. 20 F S F	0.00		2564.20
		9712	0.00	<ul> <li>To estreto systemativo de aproparar</li> </ul>	PAR ESPECIAL SERVICE	Franklingsbyrger arapin ar cynhaethaeth	400多级的影響	. Partu≪####################################

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0,00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,383,806.14	4,005,156.14	(C) 2 (P) ((A) (P)	4,705,208.14		S Frankisk i
c) Committed								
Stabilization Arrangements		9750	.0.00	0.00		0.00		
Other Commitments		9760	0.00	0,00		0.00		
d) Assigned					E. Pagarage			14.19
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			N. P. S. S.		ENGLISH:			14. veli.
Reserve for Economic Uncertainties		9789	0.00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Texes					L	1		
Other Restricted Levies								
Secured Roll		8815	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			ŀ					
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	753,479.00	753,479.00	35,040.47	753,479.00	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%
Interest		8660	100,000.00	100,000.00	402,511.00	800,000.00	700,000,00	700.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts					-			
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	1,225,641.96	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,853,479.00	2,853,479,00	1,663,193.43	3,553,479.00	700,000,00	24.5%
TOTAL, REVENUES			2,853,479.00	2,853,479.00	1,663,193.43	3,553,479,00		<b>美元</b> 4
CERTIFICATED SALARIES		-11.11.11.11						
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0,00	0.00	0,0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0,00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	81,757.00	47,052.00	22,012.98	47,014.00	38,00	0.1%
Clerical, Technical and Office Salaries		2400	0.00	0,00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			81,757,00	47,052,00	22,012.98	47,014.00	38.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0,00	0,00	0.00	0.00	0,00	0.0%
PERS		3201-3202	22,075.00	12,554.00	5,873,06	12,543,00	11.00	0,1%
OASDI/Medicare/Alternative		3301-3302	6,136.00	3,599,00	1,636,80	3,597.00	2.00	0,1%
Health and Welfare Benefits		3401-3402	8,652,00	1,695.00	743.94	1,695.00	0.00	0.0%
Unemployment Insurance		3501-3502	409.00	24.00	11,00	24.00	0.00	0.0%
Workers' Compensation		3601-3602	1,288,00	729,00	340.98	728.00	1.00	0.19
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0.00	0.0%
OPEB; Active Employees		3751-3752	0.00	0,00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0,00	0.00	0.00	0.00	0,00	0.0
TOTAL, EMPLOYEE BENEFITS		0001-0002	38,560.00	18,601.00	8,605.78	18,587.00	14.00	0.19
BOOKS AND SUPPLIES			PREASONS		\$ V 5 8 6 5	January 1867	<b>光彩度等</b> 图	MALENY.
Approvied Textbooks and Core Curricula Materials		4100	0:00	0.00	0,00	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
Meteriels and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0,00	0,00	0.00	0.09
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	0.00	0.00	0,00	0.00	0.00	0,0
Insurance		5400-5450	0.00	0.00	0.00	0,00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0,00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0,00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0,00	0.00	0.00	0,0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5600	712,645,00	1,171,295.00	190,332.51	1,171,295,00	0.00	0.0
Communications		5900	0,00	0,00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	712,645.00	1,171,295.00	190,332.51	1,171,295,00	0,00	0.0
CAPITAL OUTLAY			1 12,010.00	1,1111,200,00	,00,002,01	1, 11 1,200,00		0.0
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	25,000,000,00		22,793,518,72		0.00	0.0
Buildings and Improvements of Buildings		6200	11,624,287.00	31,974,664.00	553,149.73	31,974,664.00	0.00	0.0
Books and Media for New School Libraries		6300		11,624,287.00	·	11,624,287.00	0.00	0.0
or Major Expansion of School Libraries			0.00	0.00	0.00	0,00	0.00	0.0
Equipment		6400	0.00	0.00	0,00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0,00	0.00	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0,00	0,00	0.00	0,0

California Dept of Education SACS Financial Reporting Software - SACS V8

File: Fund-Di, Version 3

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subscription Assets		6700	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,624,287.00	43,598,951.00	23,346,668.45	43,598,951.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)						:		-
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,457,249.00	44,835,899.00	23,567,619.72	44,835,847.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/County School Facilities Fund		7613	0,00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds			1		vocation and the second and the seco	National Property and Property		
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	0.09
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 Finencing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0,00	0.00	0.00	0,0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0,00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						rije v mán (s sávyk		- T.C. No.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES								13/47/15 11/47/15

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Di, Version 3 2023-24 Second Interim Capital Facilities Fund Expenditures by Object

Twin Rivers Unified Sacramento County 34765050000000 Form 25I E826SWFXGC(2023-24)

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

File: Fund-Di, Version 3

2023-24 Second Interim Capital Facilities Fund Restricted Detail

34765050000000 Form 25I E826SWFXGC(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,705,208.14
Total, Restricted Balance		4,705,208.14

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				机造型设施器				
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	958,980.00	958,980.00	958,980.00	New
4) Other Local Revenue		8600-8799	50,000.00	50,000,00	204,756.00	400,000.00	350,000,00	700.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	1,163,736,00	1,358,980.00		
B. EXPENDITURES							3789.233	
1) Certificated Salaries		1000-1999	0,00	0,00	0,00	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0,00	0.00	0,00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	2,369.42	0.00	0.00	0.0%
<ol> <li>Services and Other Operating Expenditures</li> </ol>		5000-5999	0,00	0.00	0.00	0,00	0.00	0.0%
6) Capital Outlay		6000-6999	14,050,002.00	21,690,110.00	4,117,402.12	22,999,090.00	(1,308,980.00)	-6.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0,00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0,00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,050,002.00	21,690,110.00	4,119,771.54	22,999,090,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,000,002,00)	(21,640,110.00)	(2,956,035.54)	(21,640,110.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		4004 2000	0.00	0.00				
a) Trensfers In		8900-8929	0,00	0.00	0,00	0,00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0,00	0,00	0.00	0.0%
2) Other Sources/Uses		****						
a) Sources		8930-8979	0,00	0.00	0.00	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,000,002.00)	(21,640,110.00)	(2,956,035.54)	(21,640,110.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,640,109.96	21,640,109,96		21,640,109.96	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)			21,640,109.96	21,640,109.96		21,640,109,96		da Marikati Lihawa wakita
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,640,109.96	21,640,109.96		21,640,109.96		
2) Ending Balance, June 30 (E + F1e)			7,640,107.96	(.04)		(.04)		
Components of Ending Fund Balance								
a) Nonspendable								S. V. S.
Revolving Cash		9711	0,00	0.00	1800 W 18	0,00		1392
Stores		9712	0.00	0.00	English Strain	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		- Nada
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,640,107.96	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00	Signal Age	0.00		
Other Commitments		9760	0,00	0,00		0.00		
d) Assigned							484.554	
Other Assignments		9780	0,00	0.00		0,00		
e) Unassigned/Unappropriated				Shais Lines, agricit				
Reserve for Economic Uncertaintles		9789	0.00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	(.04)	asiakan yang da Kapangadhari	(.04)		
FEDERAL REVENUE					Facilities (Cont.)		en e	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER STATE REVENUE					_			
School Facilities Apportionments		8545	0.00	0.00	958,980,00	958,980.00	958,980,00	Nev
Pass-Through Revenues from State		0507					2.22	
Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	958,980,00	958,980.00	958,980,00	Nev
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	204,756.00	400,000.00	350,000.00	700.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	204,756,00	400,000.00	350,000.00	700.09
TOTAL, REVENUES			50,000.00	50,000.00	1,163,736.00	1,358,980.00		ne pro 1967 Partir Mila
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Saleries		2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0,00	0,00	0.00	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0,00	0,00	0.09
EMPLOYEE BENEFITS					1			†
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0,00	0.0
Unemployment Insurance		3501-3502	0.00	0,00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0,00	0.00	0.00	0,00	0.00	0.0
OPEB, Allocated		3701-3702	0,00	0,00	0.00	0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	0000	00000	(A)	Budget (B)	(C)	(D)	(E)	(F)
OPEB, Active Employees		3751-3752	0.00	0,00	0,00	0.00	0,00	0.0%
Other Employee Benefits		3901-3902	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0,00	0,00	0.0
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0,00	0.00	0,00	0,0
Noncapitalized Equipment		4400	0.00	0.00	2,369.42	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,369,42	0,00	0,00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					-			
Subagreements for Services		5100	0.00	0,00	0,00	0.00	0.00	0,0
Trav el and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	<b>0.00</b>	0.00	0.00	0.00	0,0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,00	0,00	0,00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0
Communications		5900	0.00	0,00	0.00	0,00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0,0
Land Improvements		6170	0.00	0.00	2,268,742.43	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	14,050,002.00	21,690,110.00	1,848,659.69	22,999,090.00	(1,308,980.00)	-6.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00		0,00	
		6400	0.00	0,00	0.00	0.00	0.00	0.0
Equipment				0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500 6600	0.00	0.00	0,00	0.00	0,00	0,0
Lease Assets Subscription Assets		6700	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		3100	14,050,002.00	21,690,110.00	0,00	0.00	0,00	0.0
OTHER OUTGO (excluding Transfers of			(4,000,002.00	21,030,110,00	4, 117,402.12	22,555,050.00	(1,308,980.00)	-6.0
Indirect Costs)								
Other Transfers Out								l
Transfers of Pass-Through Revenues		7011	2.55					_
To Districts or Charter Schools		7211	0.00	0,00	0.00	0.00	0.00	0,0
To County Offices		7212	0,00	0.00	0.00	0,00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		7438	0.00	6.50				
Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0.00	0.0
Other Debt Service - Principal  TOTAL, OTHER OUTGO (excluding  Transfers of Indirect Costs)		7498	0.00	0.00	0.00	0.00	0.00	0.0
		<del></del>		{	<del> </del>	<del> </del>	ggy san Pork (del 2011	0.0
TOTAL, EXPENDITURES			14,050,002.00	21,690,110,00	4,119,771.54	22,999,090.00		100

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In		6919	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: State School Building Fund/County School Facilities Fund	•	7613	0,00	0,00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0,00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Finencing 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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.00	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES						- Commission of the Commission		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Twin Rivers Unified Sacramento County

## 2023-24 Second Interim County School Facilities Fund Restricted Detail

34765050000000 Form 351 E826SWFXGC(2023-24)

Resource		Description	2023-24 Projected Totals
Total, Restricted Balance			0,00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES				1.11元 (19.11) (19.11)				ANT WAR
1) LCFF Sources		8010-8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,00	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	211,138.00	211,138.00	1,037,709.24	2,161,138.00	1,950,000.00	923,6%
5) TOTAL, REVENUES			211,138.00	211,138.00	1,037,709.24	2,161,138.00		(447/97)
B. EXPENDITURES					医乳腺 医胆道			
1) Certificated Salaries		1000-1999	0,00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0,00	0,00	0.00	0,00	0,00	0.0%
3) Employ ee Benefits		3000-3999	0,00	0,00	<b>0</b> .00	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	46,889.00	46,889.00	444,460.69	46,889.00	0.00	0.0%
<ol> <li>Services and Other Operating Expenditures</li> </ol>		5000-5999	833,201.00	1,564,285.00	775,491.40	1,567,560.00	(3,275,00)	-0.2%
6) Capital Outlay		6000-6999	44,489,057.00	128,031,104.00	33,802,657.15	133,418,937.00	(5,387,833.00)	-4,2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0,00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,369,147.00	129,642,278,00	35,022,609.24	135,033,386.00		es establicado a su contra es
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING			(45,158,009.00)	(129,431,140.00)	(33,984,900.00)	(132,872,248.00)		
SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,000,000,00	42,000,000.00	0.00	42,000,000,00	0.00	0.0%
b) Transfers Out		7600-7629	20,500,00	80,500.00	80,500.00	80,500.00	0,00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,979,500.00	41,919,500.00	(80,500,00)	41,919,500.00		Brancia Vision A
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,178,509.00)	(87,511,640.00)	(34,065,400.00)	(90,952,748.00)	a in the only	
F. FUND BALANCE, RESERVES					e se como de la como d La como de la como de			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,973,355.78	113,973,355.78	100 May 4.55	113,973,355.78	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)			113,973,355.78	113,973,355.78		113,973,355.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,973,355.78	113,973,355.78	arith Freeze a tradition dept there is a Gartin	113,973,355.78	er film grand film grand film grand film grand film	ngadiri bilala
2) Ending Balance, June 30 (E + F1e)			110,794,846.78	26,461,715.78		23,020,607.78	1 \$ 475 W 4 4 7 1 4 20 C 2 1 5 1 5 1 5 1 5 1 5	7/3/2/2 31. 2/4/2/2/2
Components of Ending Fund Balance				STANCE OF THE ST				
a) Nonspendable								AMERICAN CONTRACTOR

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)
Revolving Cash		9711	0,00	0.00	5425 (\$43.8)	0.00		1948 9783° 4338534
Stores		9712	0,00	0,00		0.00		
Prepaid Items		9713	0,00	0.00	6-319-31-53	0.00		
All Others		9719	0,00	0.00		0.00		
b) Legally Restricted Balance		9740	34,941,090.04	5,610,975.04	567436	5,610,975.04		
c) Committed			SERVICE TO THE					
Stabilization Arrangements		9750	0,00	0.00		0.00		4 46 00
Other Commitments		9760	0,00	0.00		0.00		
d) Assigned								
Other Assignments		9780	75,853,756.74	20,850,740.74		17,409,632.74		V S VENT
Future Projects	0000	9780		20, 850, 740, 74				
Future Projects	0000	9780	75, 853, 756. 74					ar ja vajava v
Future Projects	0000	9780				17,409,632.74	ing the state of the	
e) Unassigned/Unappropriated				5.535500	19-14-14-19-25-1416	1/4/95/54/54	alson to any district	idica dan 1
Reserve for Economic Uncertaintles		9 <b>7</b> 89	0.00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	a viznoveć sve Svetskykt spets	0.00	ing on the second s	116 G. 13
FEDERAL REVENUE								
FEMA		8281	0.00	0,00	0.00	0,00	0.00	0.09
All Other Federal Revenue		8290	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0,00	0.00	0,00	0.09
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0,00	0.00	0.0
California Clean Energy Jobs Act	8230	8590	0.00	0,00	0.00	0.00	0,00	0.09
All Other State Revenue	All Other	8590	0,00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0,00	0.0
OTHER LOCAL REVENUE					·			
Other Local Revenue				COLUMN TO THE TOTAL THE TOTAL TO THE TOTAL TOTAL TO THE T				
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0,00	0.0
Leases and Rentals		8650	111,138.00	111,138,00	97,300.24	111,138.00	0.00	0.0
Interest		8660	50,000.00	50,000.00	940,409.00	2,000,000.00	1,950,000.00	3,900.0
Net Increese (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.00	0,00	0.00	0,0
Other Local Revenue								
All Other Local Revenue		8699	50,000,00	50,000.00	0.00	50,000.00	0.00	0,0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	00,00	0.0
TOTAL, OTHER LOCAL REVENUE			211,138.00	211,138.00	1,037,709.24	2,161,138.00	1,950,000.00	923.6
TOTAL, RE <b>V</b> ENUES			211,138.00	211,138.00	1,037,709.24	2,161,138.00	经分类的基础的	7. 17 for 19
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and		2300		0,00	0.00		0.00	

# 2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries	· · · ·	2400	0.00	0.00	0.00	0,00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2000	0,00	0.00	0.00	0,00	0.00	0.0%
EMPLOYEE BENEFITS			0,00	0.00	0.00	0,00	0.00	0.076
STRS		3101-3102	0.00	0,00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0,00	0.00	0,00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0,00	0.00	0.00	0.00	0.0%
Heelth and Welfare Benefits		3401-3402	0,00	0,00	0.00	0,00	0,00	0.0%
Unemployment Insurance		3501-3502	0.00	0,00	0.00	0,00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0,00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		3301-3802	0.00	0.00	0,00	0.00	0,00	1
			0.00	0.00	0.00	0.00	0,00	0.0%
BOOKS AND SUPPLIES  Books and Other Reference Materials		4200	0.00	0.00	0,00	0,00	0.00	0.00
		4300	0.00			0.00	0.00	0.0%
Materials and Supplies		4400	46,889,00	0.00	430,594.50		0.00	0.0%
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES		4400	46,889,00	46,889.00 46,889.00	13,866.19 444,460.69	46,889.00 46,889.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			40,009.00	40,008.00	444,400.05	40,003.00	0,00	0.0%
Subagreements for Services		5100	0,00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0,00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0,00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvaments		5600	715,451.00	1,358,433.00	468,599.23	1,359,433.00	(1,000.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	117,750.00	205,852,00	306,892.17	208,127.00	(2,275.00)	-1.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			833,201.00	1,564,285.00	775,491.40	1,567,560.00	(3,275.00)	-0.2%
CAPITAL OUTLAY								
Land		6100	0,00	0.00	6,000.00	0.00	0.00	0,0%
Land Improvements		6170	3,704,522.00	1,906,432.00	26,940,655.87	1,906,432.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,784,535.00	126,124,672.00	6,856,001.28	131,512,505.00	(5,387,833.00)	-4.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0,00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0,00	0.00	0.00	0.09
Odpaviliptivi) maa <b>et</b> a		3,00	44,489,057.00	128,031,104.00	33,802,657.15	133,418,937.00		-4.29

# 2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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 OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Transfers Out to Ali Others		729 <del>9</del>	0.00	0.00	0.00	0.00	0.00	0,0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,369,147.00	129,642,278,00	35,022,609.24	135,033,386.00		10.10
INTERFUND TRANSFERS								<u> </u>
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000,000.00	42,000,000.00	0.00	42,000,000,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0,00	0.00	0,00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,500.00	80,500,00	80,500.00	80,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,500.00	80,500.00	80,500.00	80,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0,00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971 .	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds from Leases		8972	0.00	0,00	0.00	0,00	0,00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Twin Rivers Unified Sacramento County

# 2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

347650500000000 Form 40I E826SWFXGC(2023-24)

Description	Codes Codes		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS				2275 0275 ET S				Systilis.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0,00	0,00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	•					·		
(a - b + c - d + e)			41,979,500.00	41,919,500.00	(80,500.00)	41,919,500.00		

Twin Rivers Unified Sacramento County

# 2023-24 Second Interim Special Reserve Fund for Capital Outlay Projects Restricted Detail

34765050000000 Form 401 E826SWFXGC(2023-24)

Resource		Description	2023-24 Projected Totals
9010		Other Restricted Local	5,610,975.04
Total, Restricted Balance	 • :		5,610,975.04

Description	Object	Beginning Balances (Ref. Only)	July	Augu <b>st</b>	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH	152000	- 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	227,041,565.00	225,382,533.00	186,997,209.00	177,296,603.00	180,285,072.00	173,691,295.00	188,776,875.00	216,207,839.00
B. RECEIPTS								4		
LCFF/Revenue Limit Sources		100-441345-551								
Principal Apportionment	8010- 8019		12,552,049.00	12,552,049.00	48,363,116.00	22,593,687.00	22,593,687.00	42,999,298.00	22,593,687.00	19,104,054.00
Property Taxes	8020- 8079		0.00	12,155.00	23.00	191,067.00	0.00	971,122.00	29,303,727.00	3,871,614.00
Miscellaneous Funds	8080- 8099		0.00	(4,302,447.00)	418,557.00	(852,294.00)	(1,456,809.00)	(1,456,809.00)	(1,454,769.00)	(471,141.00)
Federal Revenue	8100- 8299		5,598,800.00	30,000.00	(11,455,131.00)	16,476,071.00	674,705.00	8,215.00	8,853,693.00	10,113,466.00
Other State Revenue	8300- 8599		3,105,386.00	3,124,619.00	5,334,298.00	7,470,744.00	6,776,048.00	7,905,043.00	8,974,805.00	5,463,596.00
Other Local Revenue	8600- 8799		175,545.00	243,492.00	(4,543,684.00)	6,683,601.00	2,463,473.00	736,708.00	946,055.00	387,087.00
Interfund Transfers In	8910- 8929		0.00	300,000.00	0,00	80,500.00	0.00	0.00	0.00	0.00
All Other Finencing Sources	8930- 8979		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			21,431,780.00	11,959,868.00	38,117,179.00	52,643,376.00	31,051,104.00	51,163,577.00	69,217,198.00	38,468,676.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999	15 9 <u>5</u>	1,669,561.00	15,284,666.00	15,609,936.00	15,066,359.00	15,392,977.00	16,635,342.00	15,205,431.00	15,120,063.00
Classified Salaries	2000- 2999		3,095,101.00	5,756,653.00	<b>5,527</b> ,112.00	5,619,619.00	5,623,614.00	5,796,214.00	5,455,745.00	5,422,752.00
Employ ee Benefits	3000- 3999		2,318,916,00	7,516,548.00	7,638,568.00	7,530,889.00	7,585,082.00	7,775,487.00	7,422,577.00	7,505,813.00
Books and Supplies	4000- 4999		572,899.00	1,472,584.00	2,729,847.00	2,863,952.00	1,381,055.00	1,001,621.00	2,045,982.00	1,933,979.00
Services .	5000- 5999		703,109.00	6,920,393.00	6,829,164.00	10,077,031.00	4,482,169.00	5,105,494.00	11,262,736.00	10,152,340.00
Capital Outlay	6000 <b>-</b> 6999		26,292.00	1,359,719.00	1,284,176.00	746,062.00	3,404,955.00	469,699.00	2,211,120.00	950,313.00
Other Outgo	7000- 7499		69,082.00	(34,082.00)	65,777.00	(821,133.00)	104,750.00	106,414.00	(43,694.00)	381,542.00

California Dept of Education SACS Financial Reporting Software - SACS V8 File: CASH, Version 6

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	8,454,960.00	38,276,481.00	39,684,580.00	41,082,779.00	37,974,602.00	36,890,271.00	43,559,897.00	41,466,802.00
D. BALANCE SHEET ITEMS				***************************************				1	7	
Assets and Deferred Outflows				***************************************			***	iraina traina		
Cash Not In Treasury	9111- 9199	1,215,815.43		***************************************				direction of the second	***	44.44
Accounts Receivable	9200- 9299	37,658,396.20	1,260,947.00	768,399.00	35,448,988.00	4,198,018.00	(425,932.00)	109,289.00	92,034.00	(2,330,569.00)
Due From Other Funds	9310	1,482,778.70		***************************************						4
Stores	9320	1,734,752.11					77			***************************************
Prepaid Expenditures	9330	1,833,522.04		***						***************************************
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		43,925,264.48	1,260,947.00	768,399.00	35,448,988.00	4,198,018.00	(425,932.00)	109,289.00	92,034.00	(2,330,569.00)
Liabilities and Deferred Inflows				•				******	***************************************	
Accounts Payable	9500- 9599	54,723,245.17	15,485,943.00	13,247,966.00	43,554,809.00	2,931,982.00	(636,500.00)	(702,985.00)	(1,681,629.00)	1,000,000.00
Due To Other Funds	9610	27,837,505.45						1	***************************************	
Current Loans	9640							***		
Unearned Revenues	9650	9,746,394.61	0.00	0.00	0,00	9,746,395.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	·						‡ ‡	***************************************	
SUBTOTAL		92,307,145.23	15,485,943.00	13,247,966.00	43,554,809.00	12,678,377.00	(636,500.00)	(702,985.00)	(1,681,629.00)	1,000,000.00
<u>Nonoperating</u>								***************************************		
Suspense Clearing	9910		(410,856.00)	410,856.00	(27,384.00)	(91,769.00)	119,153.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(48,381,880.75)	(14,635,852.00)	(12,068,711.00)	(8,133,205.00)	(8,572,128.00)	329,721,00	812,274.00	1,773,663.00	(3,330,569.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,659,032.00)	(38,385,324.00)	(9,700,606.00)	2,988,469.00	(6,593,777.00)	15,085,580.00	27,430,964.00	(6,328,695,00)
F. ENDING CASH (A + E)			225,382,533.00	186,997,209.00	177,296,603.00	180,285,072.00	173,691,295.00	188,776,875.00	216,207,839.00	209,879,144.00
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):	January								
A. BEGINNING CASH		209,879,144.00	215,761,919.00	232,229,043.00	223,266,708.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	38,482,023.00	19,192,476.00	19,604,054.00	38,926,734.00	0.00	0.00	319,556,914.00	319,556,914.00
Property Taxes	8020- 8079	317,688.00	23,696,241.00	120,874.00	7,725,489.00	0.00	0.00	66,210,000.00	66,210,000.00
Miscellaneous Funds	8080- 8099	(1,223,905.00)	(1,493,150.00)	(1,513,210.00)	(7,503,075.00)	0.00	0.00	(21,309,052.00)	(21,309,052.00)
Federal Revenue	8100- 8299	5,267,286.00	800,712.00	6,420,511.00	15,041,725.00	15,000,000.00	8,000,000.00	80,830,053.00	80,830,053.00
Other State Revenue	8300- 8599	4,577,555.00	22,923,477.00	5,539,010.00	19,588,761.00	4,000,000.00	6,000,000.00	110,783,342.00	110,783,342.00
Other Local Revenue	8600- 8799	2,867,106.00	1,357,353.00	906,729.00	6,342,896.00	0.00	0.00	18,566,361.00	18,566,361.00
Interfund Transfers In	8910- 8929	0.00	0.00	0.00	0.00	0.00	0.00	380,500.00	380,500.00
All Other Financing Sources	8930- 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		50,287,753.00	66,477,109.00	31,077,968.00	80,122,530.00	19,000,000.00	14,000,000.00	575,018,118.00	575,018,118.00
C. DISBURSEMENTS			-						
Certificated Salaries	1000- 1999	16,622,363.00	15,211,775.00	15,206,494.00	15,260,414.00	1,500,000.00	4,000,000.00	177,785,381.00	177,785,381.00
Classified Salaries	2000- 2999	5,581,873.00	5,426,808.00	5,425,115.00	5,438,994.00	400,000.00	500,000.00	65,069,600.00	65,069,600.00
Employ ee Benefits	3000- 3999	8,238,485.00	7,517,085.00	7,633,965.00	22,716,263.00	600,000.00	1,400,000.00	103,299,678.00	103,299,678.00
Books and Supplies	4000- 4999	2,778,593.00	3,111,393.00	3,791,751.00	14,280,308.00	6,000,000.00	28,000,000.00	71,963,964.00	71,963,964.00
Services	5000- 5999	7,400,800.00	5,497,038.00	5,812,298.00	15,069,163.00	3,500,000.00	10,000,000.00	102,811,735.00	102,811,735.00
Capital Outlay	6000- 6999	2,593,858.00	2,934,051.00	2,195,538.00	4,297,118.00	2,000,000.00	10,000,000.00	34,472,901.00	34,472,901.00
Other Outgo	7000- 7499	189,006.00	311,835.00	75,142.00	1,166,467.00	0.00	250,000.00	1,821,106.00	1,821,106.00
Interfund Transfers Out	7600- 7629	0.00	10,000,000.00	0.00	43,775,000.00	0.00	0.00	53,775,000.00	53,775,000.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V8 File: CASH, Version 6

34 76505 0000000 Form CASH E826SWFXGC(2023-24)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		43,404,978.00	50,009,985.00	40,040,303.00	122,003,727.00	14,000,000.00	54,150,000.00	610,999,365.00	610,999,365.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows		 							
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	0.00	0.00	0.00	0.00	(19,000,000.00)		20,121,174.00	
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	(19,000,000.00)	0.00	20,121,174.00	
Liabilities and Deferred Inflows			, consessed of the cons						
Accounts Payable	9500- 9599	1,000,000.00	0.00	0.00	0.00	(14,000,000.00)		60,199,586.00	
Due To Other Funds	9610							0.00	
Current Loans	9640					,		0.00	
Uneamed Revenues	9650	0.00	0.00	0.00	6,000,000.00			15,746,395.00	
Deferred Inflows of Resources	9690	:-						0.00	
SUBTOTAL		1,000,000.00	0.00	0.00	6,000,000.00	(14,000,000.00)	0.00	75,945,981.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(1,000,000.00)	0.00	0.00	(6,000,000.00)	(5,000,000.00)	0.00	(55,824,807.00)	
E. NET INCREASE/DECREASE (B - C + D)		5,882,775.00	16,467,124.00	(8,962,335.00)	(47,881,197.00)	0.00	(40,150,000.00)	(91,806,054.00)	(35,981,247.00)
F. ENDING CASH (A + E)		215,761,919.00	232,229,043.00	223,266,708.00	175,385,511.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								135,235,511.00	

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		1				-
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)	20,425.00	20,432,87	20,196.00	20,440.87	8,00	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 Ald Open Enrollment Regular ADA	\$10000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	************************************	***************************************	******************************	***************************************	***************************************
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	\$646A40444444444444444444444444444444444	(*************************************		***************************************	***************************************	***************************************
(Sum of Lines A1 through A3)	20,425.00	20,432.87	20,196.00	20,440.87	8.00	0.0%
5, District Funded County Program ADA		<b>▲</b> >>4×4×4×××××××××××××××××××××××××××××××	\$1997 <b>1191116911191144</b>	***************************************	***************************************	# <del>}************************************</del>
a. County Community Schools	<b>60.</b> 00	60,00	46.00	46,00	(14.00)	-23.0%
b. Special Education-Special Day Class	20.00	21.00	12.00	12.00	(9,00)	-43.0%
c. Special Education-NPS/LCI	***************************************	***************************************	**************************************	***************************************	0.00	***************************************
d. Special Education Extended Year	***************************************	( <del>************************************</del>	***************************************		0.00	\$###600449499959#############################
e. Other County Operated Programs:		Ogenorozenski sanoan angentrojen (j. 1	***************************************	***************************************	***************************************	\$7000-01-1700-01-01-01-01-01-01-01-01-01-01-01-01-0
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f, County School Tuition Fund		-	***************************************	pinini Historia i marili vocaza monsorara	***************************************	***************************************
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA	***************************************	**************************************	***************************************	***************************************	***************************************	004445-41-2-20122-222-222-222-222-22-24-24-4-4-4-4-4-4
(Sum of Lines A5a through A5f)	80.00	81,00	58.00	58.00	(23.00)	-28.0%
6, TDTAL DISTRICT ADA						\$\$\$\$\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
(Sum of Line A4 and Line A5g)	20,505.00	20,513.87	20,254.00	20,498.87	(15.00)	0.0%
7. Adults in Correctional Facilities					0,00	
8. Charter School ADA (Enter Charter School ADA using						
Teb C. Charter School ADA)						

# 2023-24 Second Interim AVERAGE DAILY ATTENDANCE

34 76505 0000000 Form AI E826SWFXGC(2023-24)

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				•	<del></del>	`
1, County Program Alternative Education Grant ADA				· · · · · · · · · · · · · · · · · · ·		
a. County Group Home and Institution Pupils	***************************************	primition (************************************	· · · · · · · · · · · · · · · · · · ·	**************************************	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)]	· ····································	***************************************	<u>.</u>	<u> </u>	0.00	**************************************
d. Total, County Program Alternative Education	***************************************	***************************************	<u> </u>	(. <del>,,</del> ,,,,,,	***************************************	***************************************
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	104104104144141414141414141414141414141	**************************************	***************************************	f	**************************************	<del></del>
a. County Community Schools					0.00	***************************************
b, Special Education-Special Day Class	***************************************	**************************************	***************************************	\$1000001701f31f411011701701701701701701701	0.00	**************************************
c. Special Education-NPS/LCI		5	***************************************	***************************************	0.00	***************************************
d. Speciel Educetion Extended Year	***************************************	***************************************	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	a tennedinassesiotnesitenethiliainasiesnes	0,00	4 <del>4998</del> 45545101 <del>40780040</del> 703324384364484484484484484
e. Other County Opereted Progrems: 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	777877878797784819448844419473814844	·	***************************************	***************************************	***************************************	***************************************
(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			***************************************	Accessed to the Access of the	0.00	***************************************
5. County Operations Grant ADA	300-400-480-480-480-480-480-480-480-480-4		3 (-1939 <del>-1941-194</del> )		0,00	
6. Charter School ADA			1 3 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
(Enter Charter School ADA using	25.3				an San San San San	
Tab C. Charter School ADA)		Magazario, a	. 6 15 July 1995	manifest.	1877 N. T. W. S.	Version Arrest

# 2023-24 Second Interim AVERAGE DAILY ATTENDANCE

34 76505 0000000 Form AI E826SWFXGC(2023-24)

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		<u> </u>	<u>!</u>	<del> </del>		
Authorizing LEAs reporting charter school SACS financial data in the	ir Fund 01, 09, o	r 62 use this wo	ksheet to report	ADA for those of	charter schools.	
Charter schools reporting SACS financial data separately from their			•			
FUND 01: Charter School ADA corresponding to SACS finar	icial data repor	ted in Fund 01.				
1. Total Charter School Regular ADA	2,051.00	2,148.00	2,128.00	2,128.00	(20,00)	-1.0%
2. Charter School County Program Alternative	·····	<u> </u>	l	J		
Education ADA						
a. County Group Home and Institution Pupils	***************************************	40110411441000000001111111111111111111	(*11+*11011011**11+11+11**1*************	(*************************************	0.00	***************************************
b. Juv enile 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	)*************************************	<b>*************************************</b>	***************************************	***************************************	*******************************	\$ <del>7**P</del> \$\$7\$\$1#\$\$7#\$2\$\$\$2\$######################
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	***************************************	da				***************************************
a. County Community Schools	***************************************			111111111111111111111111111111111111111	0.00	***************************************
b. Spacial Educetion-Special Day Class	***************************************	······································	***************************************		0.00	**************************************
c. Special Education-NPS/LCI	30 <del>78178178178178118181818181791181811181</del> 1181				0.00	
d. Special Education Extended Year	**************************************		· ************************************	***************************************	0,00	***************************************
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	Sindo reineid sentenos es recorperacementes soci	***************************************	***************************************		0.00	***************************************
f. Total, Charter School Funded County	**************************************					4041- <del>41/</del> 451-41-91564191 <del>1930-41</del> -36-33664186619-3-4666
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	)		1		***************************************	0910910949390949814C+38+CEACCHLARCAR(AR)+1049,,,,
(Sum of Lines C1, C2d, and C3f)	2,051.00	2,148.00	2,128.00	2,128.00	(20,00)	-1.0%
FUND 09 or 62: Charter School ADA corresponding to SACS	3 financial data	reported in Fu	nd 09 or Fund	62.		
5. Total Charter School Regular ADA	101007000001000000000000000000000000000				0.00	
6. Charter School County Program Alternative						
Education ADA					·~	<del></del>
a, County Group Home and Institution Pupils	***************************************	· <del>************************************</del>			0.00	***************************************
b. Juvenile Halls, Homes, and Camps	\$44.04.04.04.04.05.04.05.04.05.05.05.05.05.05.05.05.05.05.05.05.05.	***************************************		4)-41 <del>-41-4114</del> 11-41-411-41-41-41-4	0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	Dankaphaco capayan angkajawa kang pajawayang		- Farthweltsetran referentials to trade services		00,00	
d. Total, Charter School County Program		-				
Alternative Education ADA	<b>.</b>	1				
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	00,0	0.00	0.0%
7. Charter School Funded County Program ADA	***************************************		·	·	<del></del>	·
a. County Community Schools	***************************************	**************************************	ecctorshacement accessors and concerns		0.00	***************************************
b, Special Education-Special Day Class		TO C & 2000 200 200 200 200 200 200 200 200		.e*r&r\$&strstfsfsotrodiseesoesseeseesoessee	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	-100-100-100-100-100-100-100-100-100-10	>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>		************************************	0.00	300000000000000000000000000000000000000
f, Total, Charter School Funded County		***************************************				

# 2023-24 Second Interim AVERAGE DAILY ATTENDANCE

Twin Rivers Unified Sacramento County 34 76505 0000000 Form Al E826SWFXGC(2023-24)

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	***************************************	***************************************		47174181402222222222222222222222222222222222		***************************************
(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)	2,051.00	2,148.00	2,128.00	2,128.00	(20.00)	-1.0%

# TWIN RIVERS UNIFIED SCHOOL DISTRICT FISCAL SERVICES

# 2023-24

# First Interim Budget MULTIYEAR PROJECTION ASSUMPTIONS

# For 2024-25 and 2025-26

# General Fund – Unrestricted

# **REVENUE ASSUMPTIONS**

Local Control Funding Formula (LCFF) for the 2024-25 projection year is an increase of \$3.6 million.

- \$2.2 million increase for base funding
- \$1.4 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- a 0.76% COLA increase (decrease from First Interim MYP)
- increase in the "funded" ADA (Average Daily Attendance) of 3 compared to the prior year "funded".
  - o 2023-24 LCFF ADA uses the new 3-year average declining enrollment calculation
  - o 2024-25 LCFF ADA uses projected actual ADA of 22,630 (20,444 + 58 SCOE + 2,128 charters)
  - 2024-25 projected actual ADA is an increase of 248 from the actual prior year ADA (+110 TK, +148 Northlake)
- Enrollment projection = 24,784 (22,404 + 95 SCOE + 2,285 charters)
- Attendance yield for LCFF = 91.4% attendance rate

The unduplicated percentage (3 year rolling average) is:

- Twin Rivers 90.95%
- Creative Connections Arts Academy 78.82%
- Smythe Academy of Arts and Sciences 93,48%
- Westside Preparatory Charter 79.36%

The 2025-26 LCFF projection is an increase of \$14.5 million and includes a 2.73% increase and 307 ADA increase (TK and Northlake School). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues remain unchanged in the projection years. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$4.9 million for administrative and other support services from Twin Rivers Interest income of \$3.5 million and \$1.1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$2.3 million (special education and RRMA salary step/column and 3% salary schedule) in 2024-25 and an increase of \$740 thousand in 2025-26 to cover salary step/column increases for special education and RRMA. There are no salary schedule increases budgeted in 2025-26. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs and ESSER funds.

# **EXPENDITURE ASSUMPTIONS**

Certificated Salaries increase by 1.20% for step/column in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The 2024-25 Other Adjustments increase of \$1.5 million is for 15 additional teachers (+4 TK, +11 Northlake). The 2025-26 Other Adjustments increase of \$1.2 million is for 13 additional teachers (TK and Northlake).

Classified Salaries increase by 2.20% for step in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The 2024-25 Other Adjustments increase of \$1.7 million is for an additional 4 TK paraeducators, support positions at Northlake and shift of 6 FTE from COVID funds to unrestricted funds. 2025-26 Other Adjustments increase of \$226,000 is for an additional 5 TK paraeducators.

The Employee Recruitment and Retention committed ending fund balance is reduced to zero in 2024-25 to support the 3% salary schedule increase.

Except for changes to CalPERS and a portion of CSEA health benefit costs shifted to unrestricted, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26, \$438,000 and \$258,000 respectively.

Books and Supplies include an ongoing 3.03% increase for inflation in 2024-25 along with an ongoing reduction for prior year carryover funds and one-time increases in 2023-24 of \$5.7 million. In 2025-26, the increase for inflation is 2.64%.

Services and Other Operating reflect an increase in 2024-25 of \$773 thousand. The increase is made up of the elimination of the PARS early retirement payment, reduction of prior year carryover funds of \$1 million and an increase for inflation, utilities and insurance premiums. 2025-26 includes an increase of \$1 million for inflation, utilities and insurance premiums.

Capital Outlay remains unchanged in the projection years.

Other Outgo increases for costs related to SCOE ran instructional programs for our students.

Direct Support/Indirect Costs have a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out for facility projects is reduced \$5 million in 2024-25 and ongoing to assist with the deficit due to a lower LCFF COLA.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

# **ENDING FUND BALANCE**

First Interim reflected a structural deficit in both projection years. The structural deficit remains about the same at \$1.8 million for 2024-25 and grows to \$4.4 million in 2025-26. The facility projects transfer out is reduced \$5 million in order to not increase the structural deficit due to the even lower projected LCFF COLA for 2024-25. The District has enough of an ending fund balance in both projection years to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.

The school district cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget. The reserve cap continues for 2023-24 and is anticipated for 2024-25. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board. The Employee Recruitment and Retention committed ending fund balance of \$6,660,502 is reduced to zero in 2024-25 to support the 3% salary schedule increase.

The ending fund balances are categorized by the GASB 54 requirements.

# 2024-25:

Nonspendable - \$1,839,752 Restricted - \$56,525,728 Committed - \$14,000,000

- \$4,000,000 Resolution for technology
- \$10,000,000 Resolution for HVAC

Economic Uncertainties - \$50,313,130 Unassigned - \$0

# 2025-26:

Nonspendable - \$1,839,752 Restricted - \$42,440,355 Committed - \$14,000,000

- \$4,000,000 Resolution for technology
- \$10,000,000 Resolution for HVAC

Economic Uncertainties - \$45,955,638 Unassigned - \$0

# General Fund – Restricted

# **REVENUE ASSUMPTIONS**

Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$44.6 million ongoing reduction in 2024-25 for one-time COVID funds.

Other State Revenues decrease \$5.6 million in 2024-25 for the elimination of one-time funds. An additional \$3.4 million reduction in 2025-26 of one-time funds. The largest funding source is \$30.8 million of ELOP funds, then \$28.4 million for SELPA and the third largest is \$13.8 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize

the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

Other Local Revenues decrease \$4.3 million in 2024-25 for CalShape revenue and one-time transportation gran. CalShape is reduced another \$2.6 million in 2025-26 leaving putting the revenue at zero moving forward.

Contributions from unrestricted to restricted increase \$2.3 million in 2024-25 and \$740,000 in 2025-26 to cover each year's salary step/column and salary schedule increase costs for special education and RRMA.

# **EXPENDITURE ASSUMPTIONS**

Certificated Salaries increase by 1.20% for step/column in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The Other Adjustments column net increase in 2024-25 is a teacher offset using block grant funds in lieu of police salaries going back to unrestricted funds that were paid by COVID funds in addition to a reduction to eliminate or move certificated positions to unrestricted funds that were paid by COVID funds.

Classified Salaries increase by 2.20% for step in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Except for changes to CalPERS and a shift of CSEA health benefits to unrestricted, all other statutory benefit rates are unchanged in both projection years. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease \$18.1 million in 2024-25 to remove one-time items related to COVID, block grant and carryover funds. In 2025-26 another \$1 million reduction is related to the one-time funds.

Services and Other Operating decrease \$26.4 million in 2024-25 to remove one-time items related to COVID, block grant and carryover funds. In 2025-26 another \$2.8 million reduction is related to the one-time funds.

Capital Outlay decrease in 2024-25 is \$28.6 million for the elimination of COVID funded projections in the prior year. In 2025-26 another \$1 million reduction is related to the one-time funds.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs to unrestricted is reduced in 2024-25 and ongoing for less categorical program expenditures to charge indirect.

# **ENDING FUND BALANCE**

The multiyear projections reflect an ending fund balance of \$56.5 million in 2024-25 and \$42.4 million in 2025-26 as one-time categorical funds are being spent down.

Unrestricted EB26SWFXGC(2023-2						
Description	Object Codes	Projected Year Totals (Form 01I) (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	362,757,862.00	.98%	366,323,160,00	3,95%	380,784,646.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3, Other State Revenues	8300-8599	8,843,506.00	0.00%	8,843,506.00	0.00%	8,843,506.00
4. Other Local Revenues	8600-8799	9,797,870.00	0.00%	9,797,870,00	0,00%	9,797,870.00
5, Other Financing Sources		***************************************		***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	······································
e, Transfers In	8900-8929	380,500.00	(21,16%)	300,000.00	0.00%	300,000.00
b, Other Sources	8930-8979	0,00	0.00%	0,00	0.00%	0.00
c, Contributions	8980-8999	(47,833,428.00)	4.93%	(50,193,428,00)	1.47%	(50,933,428.00)
6. Total (Sum lines A1 thru A5c)		333,946,310.00	.34%	335,071,108.00	4.10%	348,792,594,00
B, EXPENDITURES AND OTHER FINANCING USES		Atabids van			vija se	
1. Certificated Salaries			G &			
a. Base Salaries		44.245.879		129,164,140.00		135,069,032.93
b. Step & Column Adjustment				1,249,969,12		1,320,827.68
c. Cost-af-Living Adjustment				3,124,923.81		0.00
d. Other Adjustments			12 9 9 9 9 9 6	1,530,000,00	179.000000000000000000000000000000000000	1,235,000,00
e, Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,164,140.00	4.57%	135,089,032.93	1.89%	137,624,860.61
2, Classified Salaries		7074 (A. 11974 (A. 31)		100,000,000,000		101,024,000.01
a. Base Salarles				43,827,121.00	Saramana)	47,508,880.82
b. Step & Column Adjustment				827,796.46	Station in the	1,033,094.31
c. Cost-of-Living Adjustment				1,128,813.36		0.00
d. Other Adjuatments			APA SAN	1,725,150.00	material contracts	226,000,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,827,121.00	8.40%	47,508,880.82	2,65%	48,767,975.13
3. Employee Benefits	3000-3999	62,837,533.00	8,86%	67,145,881.00	2,31%	68,699,944.00
4. Books and Supplies	4000-4999	19,445,582,00	(28,70%)	14,253,984.00	3.40%	
Services and Other Operating Expenditures	5000-5999	32,564,682.00	2,37%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************	14,737,984.00
6, Capital Outlay	6000-6999	milimately the spotential consequences of the spotential spotentia	~~*************************************	33,337,560.00	3.20%	34,404,580,00
	7100-7299, 7400-	1,981,040.00	0.00%	1,981,040.00	0,00%	1,981,040,00
7. Other Outgo (excluding Transfers of Indiract Costs)	7499	1,277,132.00	(7.02%)	1,187,432,00	0,00%	1,187,432,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,613,295,00)	(15,60%)	(8,113,295.00)	0.00%	(8,113,295.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,775,000.00	(9.30%)	48,775,000.00	0.00%	48,775,000.00
b. Other Uses	7630-7699	0,00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain In Section F below)		***************************************	7-20-750 V (0) -	1,395,777.00	in in the second	5,084,565.00
11. Total (Sum lines B1 thru B10)		335,258,935.00	2.17%	342,541,312,75	3.10%	353,150,085.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A8 minus jine B11)		(1,312,625.00)		(7,470,204.75)		(4,357,491.74)
D. FUND BALANCE			人。李安大学		- Michieugya v	
1.Net Beginning Fund Balance(Form 01I, line F1e)		74,935,712.03		73,623,087.03		68,152,882.28
2, Ending Fund Balance (Sum lines C and D1)		73,623,007.03		66,152,882,28		61,795,390,54
3. Components of Ending Fund Balance (Form 011)					All Williams	
a. Nonspendable	9710-9719	1,839,752.11		1,839,752.11		1,839,752,11
b. Restricted	9740		A STATE OF THE COMMUNICATION	one sainte terdentista en		
c. Committed			Service (			
1. Stabilization Arrangements	9750	0.00		**************************************	The Section	~~~~
2. Other Commitments	9760	20,660,502.00		14,000,000.00		14,000,000,00
d. Assigned	9780	0.00	1,741 2 2 3 3	0,00		0.00
e. Unassigned/Unappropriated						***************************************

#### 2023-24 Second Interim General Fund Multiyaar Projections Unrestricted

34 76505 0000000 Form MYPI E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (Form 01!) (A)	% Chango (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols, E-C/C) (D)	2025-26 Projection (E)
Reserve for Economic Uncertainties	9789	51,122,832.92		50,313,130,17		45,955,638.43
2. Unassigned/Unappropriated	9790	0,00		0.00		0.00
f. Totel Components of Ending Fund Balence		***************************************		**************************************		**************************************
(Line D3f must agree with line D2)		73,623,087.03		66,152,882.28		61,795,390.54
E, AVAILABLE RESERVES						
1. General Fund						
a, Stabilization Arrangements	9750	0.00		0.00	Kalena	00,00
b. Reserve for Economic Uncertaintles	9789	51,122,832.92		50,313,130,17		45,955,638.43
c, Unassigned/Unapproprieted	9790	0.00		0,00		0,00
(Enter other reserve projections in Columns C and E for subsequent			4 - 57 (Öe) (ŞI, KU	***************************************	300000	**************************************
yeers 1 and 2; current year - Column A - Is axtracted)			09/04/04/04/04/04			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b, Reserve for Economic Uncertainties	9789	0,00		0.00		0,00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		51,122,832.92		50,313,130.17		45,955,638.43

# 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.

Please see assumptions attached.

		tricted				5WF XGC (2023-24
Description	Object Codes	Projected Year Totals (Form 01I) (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		i				
LCFF/Revenue Limit Sources	8010-8099	1,700,000.00	0.00%	1,700,000.00	0.00%	1,700,000.00
2. Federal Revenues	8100-8299	80,830,053.00	(55,23%)	36,187,973.00	0.00%	36,187,973.00
3. Other State Revenues	0300-8599	101,939,836.00	(5.49%)	96,342,702.00	(3.51%)	92,958,674,00
4. Other Local Revenues	8800-8799	8,768,491.00	(49.26%)	4,449,443.00	(59,00%)	1,824,443.00
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	47,833,428.00	4,93%	50,193,428,00	1.47%	50,933,428,00
6, Total (Sum lines A1 thru A5c)		241,071,808.00	(21.65%)	188,873,546,00	(2,79%)	183,604,518.00
		76-138-18-15-15-15-15-15-15-15-15-15-15-15-15-15-	(21:00/8)	100,010,040.00	\$1.88 - 1.10 to 1.00 ft	103,004,010.00
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries		AND CONTRACTOR				•
		A LLAY WAS ASS	A TANK BURNEY	40 624 244 00		50 084 080 70
a. Base Salaries				48,621,241,00		52,334,059.72
b. Step & Column Adjustment				463,454.44		508,008.46
c, Cost-of-Living Adjustment		SE WITHOUT		1,172,540.28	Latin est	0,00
d. Other Adjustments			MATERIAL CONTRA	2,076,824.00	2/1/21/253.73	0,00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,621,241.00	7.64%	52,334,059.72	.97%	52,842,068.18
2. Classified Salaries		194 45 57,574	(10) (2) (4)			
a, Base Salaries		100000000000000000000000000000000000000		21,242,479.00		18,679,015,40
b. Step & Column Adjustment				357,334.09		300,938,44
c. Cost-of-Living Adjustment				497,994.31		0.00
d, Other Adjustments		PARTICULAR		(3,418,792.00)		0.00
e. Total Classified Salaries (Sum lines 82a thru 82d)	2000-2999	21,242,479.00	(12.07%)	18,679,015.40	1.81%	18,979,953.84
3. Employee Benafits	3000-3999	40,46 <b>2</b> ,145.00	(2,09%)	39,617,461.00	.56%	39,839,918,00
4. Books and Supplies	4000-4999	52,518,382,00	(34.59%)	34,353,156.00	(2.96%)	33,335,767.00
5. Services and Other Operating Expenditures	5000-5999	70,247,053,00	(37.56%)	43,860,909,00	(6,40%)	41,054,657.00
6. Capital Outlay	6000-6999	32,491,861.00	(87.99%)	3,901,298,00	(23,61%)	2,960,258.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	2,102,149.00	0.00%	2,102,149.00	0,00%	2,102,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,055,120.00	(18,62%)	6,555,120.00	0,00%	6,555,120.00
Other Financing Uses			***************************************	······································	***************************************	***************************************
a. Transfers Out	7600-7629	0.00	0,00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0,00	0.00%	0.00	0.00%	0,00
10, Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		276,740,430.00	(26.96%)	201,403,168.12	(1.84%)	197,689,891.02
C. NET INCREASE (DECREASE) IN FUND BALANCE			draft Yndaryl			
(Line A6 minus line B11)		(34,668,622.00)		(12,629,622,12)		(14,085,373,02)
D. FUND BALANCE		, , , , , , , , , , , , , , , , , , , ,	1880 C T Y 3			( ) ( )
1. Net Beginning Fund Balanca (Form 01), line F1e)		103,723,972,19		69,055,350,19		58,525,728,07
2. Ending Fund Belance (Sum lines C and D1)		69,055,350.19		56,525,728.07		42,440,355.06
Components of Ending Fund Balance (Form 01I)		03,000,000,13		30,020,120,01		42,440,355.00
a. Nonspendable	9710- <del>9</del> 719	0.00		0.00		0.00
b. Restricted	9740	69,055,350.69				****
c. Committed	3140	03,030,300.69		56,525,728.07		42,440,355.0
Committee     Stebilization Arrangements	9750				lay 24a x C	
Stepilization Arrangements     Other Commitments	9750 9760	Tagliar my Survival Media				(2) V25500 (2) 通信 (4) 表示可见。全点
d. Assigned	9780	Park Sales				
-	9100	513 00 2 TH 190	Tangan and	Many 24 A	100000000	
e. Unassigned/Unappropriated	6700		[1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985] [1985]	1 200,000	<b>阿勒斯斯提斯</b>	5的对数证据
Reserve for Economic Uncertaintles	9789	1.04.07/55.3/85		L-18/96/8/19/5		

#### Twin Rivers Unified Secremento County

#### 2023-24 Second Interim General Fund Multiyear Projections Restricted

34 76505 0000000 Form MYPI E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
Unassigned/Unappropriated	9790	(.50)		0,00		00,0
f. Total Components of Ending Fund Balance						<del></del>
(Line D3f must agree with line D2)		69,055,350.19		50,525,728.07		42,440,355.05
E, AVAILABLE RESERVES		\$15× \$13× \$135		2872 \$ 1999	yrana na na k	
1. General Fund )	•					
a, Stabilization Arrengements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790				Personal Section	
(Enter current year reserve projections in Column A, and other reserve						
projections in Columns C and E for subsequent yeers 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		No Arresta		9000000		7054346
a. Stabilization Arrangements	9750	<b>建设建设设置</b>				
b, Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)			1 x 2 15 (3) 2 (4)	49 B. M. 1985	\$250 Ed.	<b>"她说话这个事情</b>

### 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.

Please see assumptions attached,

CITI GATI TOTAL TO								
Description	Object Codes	Projected Year Totals (Form 01!) (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	364,457,862.00	.98%	368,023,160.00	3,93%	382,484,846,00		
2. Federal Revenues	8100-8299	80,830,053.00	(55.23%)	36,187,973.00	0.00%	36,187,973.00		
3. Other State Revenues	8300-8599	110,783,342.00	(5.05%)	105,186,208.00	(3.22%)	101,802,180.00		
4. Other Local Revenues	8600-8799	18,566,361.00	(23.26%)	14,247,313.00	(18.42%)	11,622,313,00		
5. Other Financing Sources				~;;; <del>;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;</del>		***************************************		
a, Transfers In	8900-8929	380,500,00	(21.16%)	300,000.00	0,00%	300,000,00		
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0,0		
c. Contributions	8980-8999	0.00	0,00%	0.00	0,00%	0.00		
6. Total (Sum lines A1 thru A5c)		575,018,118.00	(8,88%)	523,944,854.00	1,61%	532,397,112,00		
B. EXPENDITURES AND OTHER FINANCING USES		A 48 (6° 11° 18 75)			53.95% (26.7%) (109.0	772,007,111,00		
1, Certificated Salaries			Jan State	l				
a. Base Salarles			100 100 100 100 100 100 100 100 100 100	177,785,381.00		187,403,092.68		
b, Step & Column Adjustment				1,713,423.56		1,828,836.14		
c. Cost-of-Living Adjustment		ranian k	AU 18 18 18 18 18 18 18 18 18 18 18 18 18	4,297,464.09	40,500	0,00		
d. Other Adjustments			27 A (11) (8)	***************************************	14462	***********************		
e, Totel Certificated Saleries (Sum lines B1e thru B1d)	1000-1999	477 705 294 00	E 410/	3,606,824,00	4.00%	1,235,000.0		
2. Classified Salaries	1000-1989	177,785,381.00	5,41%	187,403,092,65	1.63%	190,466,928.79		
a, Base Salaries		45 25 20		65,069,600,00	NEW PART	FC 407 000 0		
b. Step & Column Adjustment				***************************************		66,187,898.2		
c, Cost-of-Living Adjustment				1,185,130,55	1000 1000 1000 1000	1,334,032.7		
			35.575.75	1,826,807,67		0.0		
d. Other Adjustments	2000 0000	0.0000000000000000000000000000000000000	1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	(1,693,642.00)	71 T.N. 415 TWO 527	226,000.0		
e, Totel Classified Salaries (Sum lines B2a thru B2d)	2000-2899	85,069,600.00	1.72%	66,187,896.22	2,36%	67,747,928.9		
3. Employee Benefits	3000-3899	103,299,678.00	3.35%	106,763,342.00	1.66%	108,539,862,0		
4. Books and Supplies	4000-4999	71,963,964.00	(32.46%)	48,607,140.00	(1.10%)	48,073,751.0		
5, Services and Other Operating Expenditures	5000-5999	102,811,735,00	(24.91%)	77,198,469.00	(2.25%)	75,459,237.0		
6. Capital Outlay	6000-6999	34,472,901.00	(82.94%)	5,882,338.00	(15.66%)	4,961,298.0		
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 74 <b>9</b> 9	3,379,281.00	(2,65%)	3,289,581.00	0.00%	3,289,561.0		
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,558,175.00)	0.00%	(1,558,175,00)	0.00%	(1,558,175,00		
9. Other Financing Uses					***************************************			
a. Transfers Out	7600-7829	63,775,000.00	(9.30%)	48,775,000.00	0.00%	48,775,000.0		
b. Other Uses	7630-7699	0.00	0,00%	0,00	0.00%	0.0		
10. Other Adjustments				1,395,777.00		5,084,565.0		
11. Total (Sum lines B1 thru B10)		610,999,365.00	(10.97%)	543,944,480.87	1.27%	550,839,976.7		
C, NET INCREASE (DECREASE) IN FUND BALANCE								
(Line A6 minus line B11)		(35,981,247.00)		(19,999,826.87)		(18,442,864.76		
D, FUND BALANCE			#252.90B		n General Security			
1. Net Beginning Fund Balance (Form 01i, line F1e)		178,659,684,22		142,678,437.22		122,678,610,3		
2, Ending Fund Balance (Sum lines C end D1)		142,678,437,22		122,678,810,35		104,235,745,5		
3. Components of Ending Fund Balance (Form 01I)		***************************************		clance destination of the company of		***************************************		
a, Nonspendable	9710-9719	1,839,752,11		1,839,752.11		1,839,752.1		
b. Restricted	9740	69,056,350.69		66,525,726.07		42,440,356.0		
c. Committed						, . 10,0001		
Stabilization Arrangements	9750	0,00		0.00	Market State	0.0		
2, Other Commitments	9760	20,660,502.00		14,000,000,00		14,000,000.0		
d. Assigned	9780	0,00	<b>建设基础</b>	0,00		0.0		
e, Unassigned/Unappropriated		0,00	153.502	0,00 		U.L		
	9789	61,122,832,92		50,313,130,17		45,955,638.4		

California Dept of Education SACS Financial Reporting Software - SACS V8 File: MYPI, Version 6

Description	Object Codes	Projected Year Totals (Form 01I) (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	(.50)		0,00		00,0
f. Total Components of Ending Fund Balance						······································
(Line D3f must agree with line D2)		142,678,437,22		122,678,610,35		104,235,745.59
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertaintles	9789	51,122,832.92		50,313,130,17		45,955,638.43
c, Unassigned/Unappropriated	9790	0.00		0.00		0,00
d, Negative Restricted Ending Balances		***************************************		***************************************		
(Negetive resources 2000-9999)	979Z	(.50)		0,00		0,00
2, Special Reserve Fund - Noncapitel Outley (Fund 17)				Milital (AMICANICAL Confirmences) range day georges, ggs, ggs, ggs, ggs, ggs, ggs, ggs,		<del></del>
a. Stebilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertaintles	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)		51,122,832.42		50,313,130,17	10 1 2 2 1 15 5	45,955,038.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.37%		9.25%		8.34%
special education local plan area (SELPA):  a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  b. if you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):	Yes				<b>1</b>	
2. Special education pass-through funds					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546			2498 025 No. 10 (1)			
objects 7211-7213 and 7221-7223; enter projections for subsequent yeers 1 and 2 in Columns C and E)		0.00				
2. District ADA		0.00		***************************************	<b>阿克克斯</b>	######################################
Used to determine the reserve standard percentage level on line F3d	ŧ		10 × 2 × 10 × 10 × 10 × 10 × 10 × 10 × 1			
(Col. A: Form Al, Estimated P-2 ADA column, Lines A4 and C4; ente		22,324.00		22,572,00		22.070.00
3. Calculating the Reserves	, projections;	22,324.00		22,012,00		22,879.00
a. Expenditures and Other Financing Uses (Line B11)		610,999,365.00	100 A CALL	5//3 0/// /80 07		\$50 000 070 70
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	le is Na\	0.00	1976 Aug (8)	543,944,480.87 0.00		550,839,978.76
c. Total Expenditures and Other Financing Uses (Line F3a plus line F	•			***************************************		0.00
d. Reserve Standard Percentage Level	ou)	610,999,365.00		543,944,480.87		550,839,978.76
(Refer to Form 01CSI, Criterion 10 for calculation details)		201				
,		3%		3%		39
e. Reserve Standard - By Percent (Line F3c times F3d)		18,329,980.95		16,318,334.43		16,525,199.30
f, Reserve Standard - By Amount						
(Refer to Form 01CS), Criterion 10 for calculation details)		0,00		0,00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,329,980.95		16,318,334.43		16,525,199,30
h. Availeble Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# 2023-24 Second Interim Fund 08: Student Activity Special Revenue Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826\$WFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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/Revienue Limit Sources	8010-8099	0.00	0.00%		0,00%	
2. Federal Revenues	8100-8299	0.00	0.00%	· <del>~·*</del> ·*································	0.00%	***************************************
3, Other State Revenues	8300-8599	0,00	0.00%		0.00%	······································
4. Other Local Revenues	8600-8799	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000,00
5. Other Financing Sources		**************************************	······································		***************************************	
a, Transfers in	8900-8929	0.00	0,00%		0.00%	
b, Other Sources	8930-8979	0,00	0,00%	<del>ablikilasbinituski(), nussanijila</del> ynig <del>anyyyyyssysyyyysy</del>	0.00%	**************************************
c. Contributions	6980-8999	0.00	0,00%	······	0.00%	······································
6. Total (Sum lines A1 thru A5c)		1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0,00	0,00%		0,00%	***************************************
3, Employee Benefits	3000-3999	0.00	0.00%	d\$66m36m3m493m33v3n4m3y33 <u>443443y3344</u>	0.00%	······································
4. Books and Supplies	4000-4999	800,000.00	0,00%	800,000.00	0.00%	800,000.00
5, Services and Other Operating Expenditures	5000-5999	200,000,00	0,00%	200,080.00	0,00%	200,000,00
6. Capitel Outlay	6000-6999	0,00	0.00%	teriting;====================================	0.00%	·
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0.00	0.00%	······································	0.00%	**************************************
8, Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	***************************************	0.00%	***************************************
9. Other Financing Uses		······		ttiditidildikintleritegtin telunitenskylnynnynnis	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	**************************************
a. Transfers Out	7600-7629	0,00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%	***************************************	0.00%	77-1847-1
10. Other Adjustments (Explain in Section E below)		18 C - 11 C - 12 C		***************************************	3 23 23 22 22 32 3	? <del>??????????????????</del>
11. Total (Sum lines B1 thru B10)		1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
C.NET INCREASE(DECREASE) IN FUND BALANCE			Salara Salara Salara			
(Line A6 minus line B11)		0.00		0.00	5.54.0.575.2	0.00
D. FUND BALANCE			11 77 - 18 42 - 377			
1. Net Beginning Fund Batance	9791-9795	594,229,95		594,229.95		594,229.95
2. Ending Fund Balance (Sum lines C and D1)		594,229.95	1000000000	594,229,95	200 CO	594,229.95
3. Components of Ending Fund Balance				······································		***************************************
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	594,229.95		594,229.95	1.08/00003-0005555	594,229.95
c, Committed		***************************************		httistilitettipiättiivitimijaketipennenynnmysnenymyysp		<del>1646-1</del>
1, Stabilization Arrangements	9750	0,00				
2. Other Commitments	9760	0.00			1	***************************************
d. Assigned	9780	0,00		***************************************		<del></del>
a. Unassigned/Uneppropriated		***************************************		**************************************		***************************************
1, Reserve for Economic Uncertainties	9789	0.00	1979 343 (2.448)			
2. Unassigned/Unappropriated	9790	0.00		0,00		0.00
f. Totel Components of Ending Fund Balance (Line D3f must agree with Line D2)		594,229.95		594,229.95	30 \$ 15 60 7/2 20 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	594,229,95

# E. ASSUMPTIONS

Please provide below or on a separate attechment the essumptions used to determine the projections for the first and second subsequent fiscal years.

The revenues ere projected to be the same as the expenditures,

# 2023-24 Second Interim Fund 11: Adult Education Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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	0.00	0,00%		0.00%	
2. Federal Revenues .	8100-8299	2,307,601.00	(32.34%)	1,561,336.00	0.00%	1,561,336.00
3. Other State Revenues	8300-8599	3,813,542.00	.72%	3,840,934.00	.72%	3,868,535,00
4. Other Local Revisiues	8600-8799	7,763.00	0.00%	7,763.00	0.00%	7,763,00
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	0,00	0.00%		0.00%	***************************************
6. Total (Sum lines A1 thru A5c)		6,128,906.00	(11.73%)	6,410,033.00	.51%	5,437,634.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,337,565,00	(7.30%)	1,239,904,00	4.08%	1,290,461.00
2. Classified Salaries	2000-2999	1,597,061.00	4.85%	1,674,447,00	3.03%	1,725,199.00
3. Employee Benefits	3000-3999	1,264,025,00	2,91%	1,300,824.00	3,62%	1,347,949,00
4. Books and Supplies	4000-49 <del>9</del> 9	187,829.00	0.00%	187,829,00	0,00%	187,829.00
Services and Other Operating Expenditures	5000-5999	1,649,376,00	(42.27%)	952,247,00	0.00%	952,247.00
6. Capital Outlay	6000-6999	13,500,00	(100.00%)	0.00	0.00%	0,00
• •	7100-7299, 7400-		(100,0070)	0.00	0,0076	U,UC
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	0,00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	207,196.00	10.14%	228,197.00	4.21%	237,800.00
9, Other Finencing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%	•	0.00%	
10. Other Adjustments (Explain in Section E below)		ecology a topograph	经保险法律的			
11. Total (Sum lines B1 thru B10)		6,556,552.00	(10.27%)	5,883,448.00	2,69%	6,041,485.00
C.NET INCREASE(DECREASE) IN FUND BALANCE			1. Z.			, , ,
(Line A6 minus line B11)		(427,646,00)	10 mg 55,020 mg	(473,415.00)		(603,851,00
D. FUND BALANCE						
1, Net Beginning Fund Balance	9791-9795	1,964,493.91	300000000000000000000000000000000000000	1,536,847.91	30.00	1,063,432,91
2. Ending Fund Balance (Sum lines C and D1)		1,536,847.91	P. G. P. E. E. F. T. E.	1,063,432.91	ing a magakat	459,581.91
3. Components of Ending Fund Balance				bianssy fossesseidensessy janagyayyayay		>=/=/7V>>> <del>281</del> />>+/+
a. Nonspendable	9710-9719	0.00	La a consulta			
b. Restricted	9740	1,399,714.66	And general righter 20	1,063,432.91	ury syraan sy s	459,581.9
c. Committed		- Accession and				**************************************
1. Stebilization Arrangements	9750	0,00	1 St. 184 May 12 15			
2. Other Commitments	9760	0,00	Prof. 28 (0.23/9) 3			**************************************
d. Assigned	9780	137,133.25		······································		***************************************
e. Unassigned/Unapproprieted		***************************************		***************************************		***************************************
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Totel Components of Ending Fund Balance		**************************************		***************************************		
• •		1,536,847.91	Karata da Kal	1,063,432.91		

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

#### 2023-24 Second Interim Fund 11: Adult Education Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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2024-25 - Federal revenue one-time carry over funds are removed. State revenue increases for COLA and Other Local Revenue (Interest & GED fees) remains unchanged, A 1.5% step/column increase is budgeted in both certificated and classified salaries. A 3% salary schedule increase is budgeted. Certificated extra duty pay from one-time revenue is removed. Employee benefit rates are unchanged. Supplies have a minimal change along with Capital Outley. Services and Operations expenditures that used the one-time carry over funds are removed. Indirect cost is projected at the prior year rate of 5.00%. 2025-26 - Federal and Other Local Revenue remain unchanged. State revenue increases for a small COLA. A 1.5% step/column increase is budgeted in both certificated and classified salaries. A 0% salary schedule increase is budgeted. Employee benefit rates are unchanged. Supplies, Services and Capital Outley are unchanged. Indirect cost is projected at 5.00%. Structural deficit will need to be addressed for 2026-27 if the projections remain at thas a levels. But there is enough of an ending fund balance to cover these years.

# 2023-24 Second Interim Fund 12: Child Development Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYP1O E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (A)	% Change (Cols, C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - Is extracted)			1			
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0,00	0,00%		0,00%	
2, Federal Revenues	8100-8299	3,988,571.00	(6.91%)	3,713,024.00	0.00%	3,713,024.00
3, Other State Revenues	8300-8599	9,492,677.00	(.76%)	9,420,831.00	(6,05%)	8,850,748,00
4, Other Local Revenues	8600-8799	474,101.00	(97.89%)	10,000.00	0.00%	10,000.00
5. Other Financing Sources					***************************************	**************************************
a. Transfers In	8900-8929	0.00	0,00%	186,139.00	7.45%	200,000.00
b. Other Sources	8930-8979	0.00	0,00%	***************************************	0.00%	**********************************
c. Contributions	8980-8999	0.00	0.00%	***************************************	0.00%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6. Total (Sum lines A1 thru A5c)		13,955,349.00	(4.48%)	13,329,994.00	(4.17%)	12,773,772,00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	3,817,956.00	2.95%	3,930,776,00	3,09%	4,052,064.00
2. Classified Salaries	2000-2999	2,712,902.00	4,97%	2,847,773,00	4,43%	2,973,975,00
3. Employee Benefits	3000-3999	3,259,125.00	5,46%	3,437,080.00	4,03%	3,603,244,00
4. Books and Supplies	4000-4999	602,663,00	(.02%)	602,556,00	0.00%	602,556.00
5. Services and Other Operating Expenditures	5000-5999	2,954,709.00	(26,82%)	2,162,326.00	(29.18%)	1,531,286,00
6. Capital Outlay	6000-6999	10,804.00	(100,00%)	0,00	0,00%	1,331,200,00
o, dapital dataly	7100-7299, 7400-	10,804,00	(100,00%)	0,00	0.00%	······································
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	0,00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	592,297.00	(3.37%)	572,344.00	(7.87%)	527,304.00
9. Other Financing Uses		et Vatifat intiaturitation anjungstan <del>ung jamuy</del> angga	***************************************	**************************************	***************************************	***************************************
a. Transfers Out	7800-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%	**************************************	0.00%	~*************************************
10. Other Adjustments (Explain in Section E below)		GP5 GAGE (GP 574 GF	7. C.	<del>ten lan</del> tiyi cantucaanaanayanggaygaaggayaggayg		**************************************
11, Total (Sum lines B1 thru B10)		13,950,456,00	(2.85%)	13,552,855.00	(1,94%)	13,290,429,00
C.NET INCREASE(DECREASE) IN FUND BALANCE					3/6 /c - 3/10/23 / 1/10/32 3 2/14/15 16: - 3/10/23 / 1/10/32	
(Line A6 minus line B11)		4,893.00		(222,661.00)		(516,657.00)
D, FUND BALANCE			A SA HER STORY OF THE		Sec. 14. 18. 18. 18. 18. 18. 18. 18. 18. 18. 18	
1, Nat Baginning Fund Balance	9791-9795	1,047,114.55		1,052,007.55	11/14-177-1850-1721 (11/14	829,146,55
2. Ending Fund Balance (Sum lines C and D1)		1,052,007.55		829,146.55		312,489.55
3. Components of Ending Fund Balance				!······	44674886.5°7638	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,052,007.62		829,146.55		312,489,55
c. Committed		-#ttmt/m.##tiligulys/mtss.co.co.co.co.co.co.co.co.co.co.co.co.co.				012,103,00
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		······································		······································
d, Assigned	9780	0,00		***************************************		
e, Unassigned/Unappropriated	2,00	Q,00		Minki Minini milini malan mananan mangapangang		***************************************
Reserve for Economic Uncertainties	9789	0.00				
Unassigned/Unappropriated	9790	, <del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>				~ ~
	0100	(.07)	By the same of the	0.00	MEDAKAN	0.00
f. Total Components of Ending Fund Balance		ll .	And the second second I		10.000 (A. 1825) (A.	

E. ASSUMPTIONS

Plaase provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

#### 2023-24 Second Interim Fund 12: Child Development Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E626SWFXGC(2023-24)

Description Object Codes	Projected Year Totals (A)	% Change (Cols, C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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2024-25 - Federal Revenues (Head Start) decrease for one-time carry over funds, State Revenues (CSPP and CCTR) reflect a small decrease and Other Local Revenue (First Five) is removed as the 3 year grant ends. An application has been submitted for a new 3 year grant. Salary and benefits include a 1.5% step/column increase, Salary schedule increase of 3% is budget. Employee benefit rates are unchanged in both projection years. Supplies and Capital Outlay have a minimal decrease. Services and Other Operating expenditures decreases to coincide with the revenue decreases. Indirect cost is projected at 6.18%. 2025-26 - Federal Revenues (Head Start) remain unchanged. State Revenues decrease due to end of one-time funds, Salary and benefits include a 1.5% step/column increase. Salary schedule increase of 0% budgeted. Employee benefit rates are unchanged. Supplies and Capital Outlay remain unchanged and Operating expenditures decrease to cover the increased cost of salaries and benefits. Indirect cost is projected at 6.18%. Structural deficit will need to be addressed for 2026-27 if the projections remain at these levels. But there is enough of an ending fund balance to cover these yeers.

# 2023-24 Second Interim Fund 13: Cafeteria Special Revenue Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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	0.00	0.00%		0.00%	
2, Federal Revenues	8100-8299	21,259,820.00	1.04%	21,480,342.00	.96%	21,687,287.00
3. Other State Revenues	8300-8599	5,233,473.00	(13.97%)	4,502,510.00	1,00%	4,547,535.00
4, Other Local Revenues	8600-8799	190,000,00	1,00%	191,900.00	.03%	191,948.00
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	0.00	0,00%	***************************************	0.00%	***************************************
6. Total (Sum lines A1 thru A5c)		26,683,293.00	(1.91%)	26,174,752.00	.96%	26,426,770.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2, Classified Selaries	2000-2999	6,885,313.00	7.92%	9,567,738,00	1,98%	9,756,887.00
3. Employee Benefits	3000-3999	4,221,867.00	7,96%	4,558,658.00	1.98%	4,649,031.00
4, Books and Supplies	4000-4999	11,828,316.00	(9.17%)	10,743,275.00	.50%	10,806,251.00
5. Services and Other Operating Expenditures	5000-5999	955,509.00	1.78%	972.510.00	2,59%	997,650,00
6. Capital Outlay	6000-6999	754,117,00	(66,88%)	249,764.00	(45.00%)	137,370,00
7, Other Oulgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0,00	0,00%	~~~~	0.00%	**************************************
8. Other Outgo - Transfers of Indirect Costs	7300-7399	758,682.00	5.28%	798,736.00	2.30%	817,141.00
9. Other Financing Uses			-\$f-bit-bin-frystapi\$chtripsingsysptomorpsingsyspagagagagagagaga	***************************************		0171771100
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 E below)				***************************************		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
11. Total (Sum linos B1 thru B10)		27,383,806.00	(1.80%)	26,890,681.00	1,02%	27,164,330.00
C.NET INCREASE(DECREASE) IN FUND BALANCE			- 10 m			
(Line A6 minus line B11)		(700,513,00)		(715,929.00)		(737,560.00)
D, FUND BALANCE					A CONTRACTOR	
1. Net Baginning Fund Balence	9791-9795	12,356,306,47	ur out of many	11,655,793.47	30.00	10,939,884,47
2. Ending Fund Balanca (Sum lines C and D1)		11,655,793.47	- Branch Branch	10,939,864.47	1945 16 3 3	10,202,304.47
3. Components of Ending Fund Balance				######################################		***************************************
a. Nonspendable	9710-9719	318,315,29		318,315.29	9.23 (1.0)	318,315.29
b. Restricted	9740	11,337,478.35		10,621,549.16	Magazinesings	9,883,989.18
c. Committed				***************************************		***************************************
Stabilization Arrangements	9750	0.00	The Property State			
2. Other Commitments	9760	0.00				***************************************
d. Assigned	9780	0,00		·····		***************************************
e, Unassigned/Unappropriated			1000 1000 1000 1000	<del></del>		**************************************
1. Reaerve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.17)		00,0		0.00
f. Total Components of Ending Fund Balance		***************************************		***************************************	and out the said of the said o	***************************************
(Line D3f must agree with Line D2)		11,655,793.47		10,939,864.47		10,202,304.47

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years,

#### 2023-24 Second Interim Fund 13: Cafeteria Special Revenue Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (A)	% Change (Cols, C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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2024-25 - Federal and State Revenues are projected to increase slightly in the breakfast, lunch and after school feeding programs. Additionally in State revenue the one-time grant is eliminated. Other Local Revenues reflects a slight increase for ala-certe sales. A step increase is budgeted for classified salaries. A salary schedule increase of 3% is budgeted. Employee Benefit retes ere unchanged in both projection yeers. The food and supply budget is increased for inflation but there is an overall decrease to remove one-time purchases of cafeteria tables. Services and Other Operating costs reflect a slight increase. Capital Outlay decreases for less one-time equipment purchases, indirect cost is projected at 5.06% until the projected year rates are updated from CDE. 2025-26 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a slight increase in ala-carte sales. A step increase is budgeted for classified salary schedule increase of 0% is budgeted. Employee Benefit retes are unchanged in both projection years. The food and supply budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Services and Other Operating costs reflect a slight increase. Capital Outlay decreases slightly for lass equipment purchases, indirect cost is projected at 6.06% until the projected year rates are updated from CDE.

# 2023-24 Second Interim Fund 14: Deferred Maintenance Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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)		i l				
A. REVENUES AND OTHER FINANCING SOURCES		,				
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	. 0.00	0.00%		0.00%	**************************************
3, Other State Revenues	8300-8599	0.00	0.00%	***************************************	0.00%	***************************************
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources		Andrews Constitution Constitution (1) Co		***************************************	······································	tion to proper the second seco
a. Transfers In	8900-8929	11,775,000.00	0,00%	11,775,000.00	0.00%	11,775,000,00
b. Other Sources	8930-8979	0.00	0.00%	<del>^</del>	0.00%	
c. Contributions	8980-8999	0.00	0,00%		0,00%	······································
6. Total (Sum lines A1 thru A5c)		11,825,000.00	0.00%	11,825,000,00	0.00%	11,825,000.00
B. EXPENDITURES AND OTHER FINANCING USES		(1)	0,000	11,020,000,00	0.007	11,020,000.00
1. Certificated Salaries	1000-1999	0,00	0.00%		0.00%	
2. Classified Selaries	2000-2999	0.00	0.00%	***************************************	***************************************	······································
3. Employee Benefits	3000-3899	***************************************	***************************************	^>>> <del>&gt;&gt;&gt;</del>	0.00%	
		0.00	0,00%	Militari Militari Maringian ngganganggangan	0,00%	***************************************
4, Books and Supplies	4000-4999	0.00	0.00%	reblasiantumusianthamussayssssyssyssyssyssyssyssyssyssyssys	0.00%	·····
5, Services and Other Operating Expenditures	5000-5999	1,816,341.00	(55,96%)	800,000.00	0.00%	800,000.00
6. Capital Outlay	6000-6999	15,678,887.00	(29.68%)	11,024,999,00	0.00%	11,025,000.00
7, Other Outgo (excluding Trensfers of Indirect Costs)	7100-7299, 7400- 7499	0,00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	the state of the s	0.00%	***************************************
9. Other Finencing Uses				(*************************************		~~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>
a. Transfere 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 E below)			E CHINADA TOLER	······································		<del></del>
11. Total (Sum lines B1 thru B10)		17,495,228.00	(32.41%)	11,824,999.00	0.00%	11,825,000.00
C.NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,870,228.00)		1,00	** (0.00 P)   3-00	0,00
D. FUND BALANCE			7894 S. C.			
1, Net Beginning Fund Balance	9791- <del>9</del> 795	5,670,227.67		(.33)		.67
2. Ending Fund Balanco (Sum lines C and D1)		(.33)		.67	a productive s	.67
3. Components of Ending Fund Balance				······································		***************************************
a. Nonspendable	9710-9719	0.00	4.63 (4.30.00 44.4			
b. Rastricted	9740	0.00	11347.75 003-14	***************************************		(initial
c. Committed		**************************************		ntunturturumuryuryyyyyyyyyyyyyyyyyyyyy		<del></del> 77~77 <del>2-772-812 72-812-12-12-12-12-12-12-12-12-12-12-12-12-1</del>
1. Stabilization Arrangements	9760	0.00				
2, Other Commitments	9760	0.00	1200	**************************************		*****
d. Assignad	9780	0.00		***************************************		)*************************************
e. Unassigned/Uneppropriated		···········		***************************************		***************************************
Reserve for Economic Uncertaintles	9789	0.00			<b>美国高级基金</b>	
2, Unassigned/Unappropriated	9790	(.33)	8%, 1874) 104 SVS	.67		.6.
f. Total Components of Ending Fund Balance		······································		***************************************	<b> </b>	. U
. *		(.33)		.67		.6

# E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years,

2024-25 - No change to the revenues. All funds are budgeted to be spent. 2025-26 - No change from the prior year.

# 2023-24 Second Interim Fund 20: Special Reserve Fund for Postemployment Benefits Multiyear Projections Unrestricted/Restricted

Form MYPIO E828SWFXGC(2023-24)

34 76505 0000000

Description	Object Codes	Projected Year Totals (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;					1	
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0,00%		0.00%	
2. Federal Revenues	8100-8299	0,00	0.00%	~~····································	0.00%	**************************************
3. Other State Revenues	8300-8599	0.00	0.00%	***************************************	0,00%	
4. Other Local Revenues	8600-8799	132,000,00	(24.24%)	100,000,00	0.00%	100,000.00
5. Other Financing Sources		***************************************	· · · · · · · · · · · · · · · · · · ·	••••••	**************************************	***************************************
a, Transfers In	8900-8929	0,00	0,00%	i	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	***************************************	0,00%	***************************************
c. Contributions	8980-8999	0.00	0.00%	r>=>-V)>=>> <del>V1&gt;&gt;-1++++++++++++++++++++++++++++++++++</del>	0.00%	***************************************
6. Total (Sum lines A1 thru A5c)		132,000.00	(24.24%)	100,000.00	0.00%	100,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Selaries	1000-1999	0,00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	***************************************
3. Employee Benefits	3000-3999	0,00	0.00%	Mithiliniakii Mithilipilanya nyyyyyyyyyyy	0,00%	***************************************
4. Books and Supplies	4000-4999	0,00	0.00%		0,00%	TETTO TO THE TOTAL PROPERTY OF THE PERSON OF
5. Services and Other Operating Expenditures	5000-5999	0.00	0,00%		0,00%	······································
8, Capital Outlay	6000-6999	0.00	0,00%	tillitetivetiletirettibilen tuniunfannungungungungs	0,00%	***************************************
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0.00	0.00%	»—»«»»»»»»»»»»»»	0.00%	***************************************
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	***************************************	0.00%	······································
9. Other Financing Uses		**************************************		***************************************		************************************
a. Transfers Out	7600-7629	0.00	0.00%	1	0.00%	
b. Other Uses	7630-7699	0.00	0,00%	***************************************	0.00%	***************************************
10. Other Adjustments (Explein in Section E below)		Compression of the	757764-731-31-52-50	,	V 2 4 5 5 5 5 7	ttittittitti
11, Total (Sum lines B1 thru B10)		0.00	0.00%	0,00	0,00%	0,0
C.NET INCREASE(DECREASE) IN FUND BALANCE			608 6270 77 8 1		455 (557) 787 (945)	
(Line A8 minus line B11)		132,000,00		100,000,00		100,000.00
D. FUND BALANCE					10002196040044	
1. Net Beginning Fund Balance	9791-9795	6,816,282.90		6,948,282.90		7,048,282.9
2. Ending Fund Belance (Sum lines C end D1)		6,948,282.90		7,048,282.90	P. N	7,148,282.9
3, Components of Ending Fund Balance					1.50,200,000,000	
a. Nonspendable	9710-9719	0.00		······		
b. Restricted	9740	0.00		***************************************		
c. Committed						
1. Stabilization Arrangements	9750	0.00		·····		
2, Other Commitments	9760	0.00				
d, Assigned	9780	6,948,282.90		7,048,282.90		7,148,282.9
e, Unassigned/Unappropriated		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
1, Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Total Components of Ending Fund Balance						953 <b>99448948</b> 94 <b>8</b> 444464644464444644444494939994 <del>448</del>
(Line D3f must agree with Line D2)		6,948,282,90		7,048,282.90		7,148,282.9

E. ASSUMPTIONS

Please provide below or on a saperate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Only interest income is budgeted in the projection years.

Description	Object Codes	Projected Year Totals (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	0,00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%	The state of the s	0.00%	tingisty (dentamyte van presepassessessessessesses
3. Other State Revenues	8300-8599	0,00	0.00%	Additionary computing (April 1999) 1999 1999 1999 1999 1999 1999 19	0.00%	***************************************
4. Other Local Revenues	8600-8799	180.00	0,00%	180.00	(55.58%)	80,00
5. Other Financing Sources			***************************************	7 <sup>((()</sup> ·····)·· <del>··························</del>		***************************************
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	0,00	0,00%	**************************************	0,00%	Priessadyprius/20090999999999999999999999999999999999
6. Total (Sum lines A1 thru A5c)		180.00	0.00%	160.00	(56,56%)	80.00
		100,00	0.0074	100,00	(00.0070)	00.00
B, EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries	4000 4000		2 2221			
	1000-1999	0.00	0.00%		0.00%	,,,,, <del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>
2. Classified Salaries	2000-2999	0.00	0.00%	······································	0.00%	***************************************
3. Employ ee Benefits	3000-3999	0.00	0,00%	······································	0.00%	
4. Books and Supplies	4000-4999	0,00	0.00%		0.00%	^*************************************
5. Services and Other Operating Expenditures	5000-5999	4,372,00	0.00%	4,372,00	0.00%	4,372.00
6. Capital Outlay	6000-6999	77,978,061,00	(100,00%)	,	0,00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7 <b>4</b> 00- 7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	······································	0.00%	***************************************
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 ≧ below)				***************************************		http://districtions.com/
11. Totel (Sum lines B1 thru B10)		77,982,433.00	(99.99%)	4,372.00	0.00%	4,372.00
C.NET INCREASE(DECREASE) IN FUND BALANCE	<del></del>					
(Line A6 minus line B11)		(77,982,253,00)		(4,192.00)	175 1999 (122	(4,292.00
D. FUND BALANCE	· · ·		17 (27 (27 ))		A BALLERY	
1. Net Beginning Fund Balence	9791-9795	78,236,405,59		254,152.59		249,960.59
2. Ending Fund Balance (Sum lines C and D1)		254,152.59	10 pag 2 has	249,960.59	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	245,668.59
3. Components of Ending Fund Balance				***************************************		
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	238,317.90		238,317,90		238,317.8
c, Committed		***************************************		200,0 ,1 ,00	184 (6) 22 23 23 24	200,01710
Stabilization Arrangements	9750	0,00				
2. Other Commitments	9760	0.00		***************************************		~;~::::::::::::::::::::::::::::::::::::
d. Assigned	9780	15,834.69		11,642,69		7 050 0
e, Unassigned/Unappropriated	0,00	10,004,09		11,042,09		7,350.6
Reserve for Economic Uncertainties	9789	0,00				
Nessive for Economic Oricatainties     Unassigned/Unappropriated	9789 9790	***************************************			Same on Labor	
	9180	0.00		0.00		0.0
f. Total Components of Ending Fund Balance			California (Spains)		149 97,986 87.5	_
(Line D3f must agree with Line D2)		254,152.59	主任的政策的基础	249,960.59	147 TO SECURE OF THE SECURE OF	245,668.

# E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscel years.

In the projection years the only expenditures are the bond administration fees. Bond projects not finished in the current year will then be budgeted in 2024-25.

#### 2023-24 Second Interim Fund 25: Capital Facilities Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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)			i			
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0,00	0.00%		0.00%	***************************************
3, Other State Revenues	8300-8599	0.00	0.00%	······································	0.00%	***************************************
4. Other Local Revenues	8600-8799	3,553,479.00	(15.58%)	3,000,000.00	0,00%	3,000,000.00
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	0,00	0,00%	nerestation de la contraction	0,00%	**************************************
6. Total (Sum lines A1 thru A5c)		3,553,479.00	(15.58%)	3,000,000.00	0.00%	3,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES			1		-	
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	47,014.00	8.00%	50,775.00	5.00%	53,314.00
3. Employee Benefits	3000-3999	18,587,00	8.00%	20,074.00	5,00%	21,077.00
4. Books and Supplies	4000-4999	0.00	0,00%		0.00%	· · · · · · · · · · · · · · · · · · ·
5. Services and Other Operating Expenditures	5000-5999	1,171,295.00	(74.39%)	300,000,00	0.00%	300,000.00
6. Capital Outlay	6000-6999	43,598,951,00	(93,97%)	2,629,151,00	(.13%)	2,625,609.00
7, Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	0,00	0.00%	······································	0,00%	4
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00%	<del>, , , , , , , , , , , , , , , , , , , </del>
9. Other Financing Uses		~h	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
a. Transfers Out	7800-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0,00	0.00%	······································	0.00%	······································
10. Other Adjustments (Explain in Section E below)					SS-88 (68 (68 (88 (88 (88 (88 (88 (88 (88 (	***************************************
11, Total (Sum lines B1 thru B10)		44,835,847.00	(93,31%)	3,000,000,00	0.00%	3,000,000.00
C,NET INCREASE(DECREASE) IN FUND BALANCE			7,0567 (1270kg (1370kg )		- 10 day 1 day	
(Line A6 minus line B11)		(41,282,368,00)		0.00		0,00
D, FUND BALANCE			5.74.25.24.25.25.		12 St. 12 St. 1917 A. 12	
1, Net Beginning Fund Balance	9791-9795	45,987,576,14	CENTRAL SERVICES	4,705,208,14		4,705,208,14
2. Ending Fund Balance (Sum lines C end D1)		4,705,208.14		4,705,208.14		4,705,208,14
Components of Ending Fund Balance			a de la Colonia d	n terrolish deforek aret dan blev begreper over stem constant		***************************************
a. Nonspendable	9710-9719	0.00	253 (1998-1946)			
b. Restricted	9740	4,705,208.14		4,705,208,14		4,705,208.14
c, Committed					la esta vista a	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Stabilization Arrangements	9750	0,00				
2. Other Commitments	9760	0.00		enganny (ny mandry pagangany pagana managany ny maga		
d. Assigned	9780	0.00	12.6750.000	***************************************		> <del>&gt;</del>
e, Unassigned/Unapproprlated		***************************************		······································		***************************************
Reserve for Economic Uncertaintlea	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f, Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		4,705,208.14	ordinal services N	4,705,208.14	Vickey Substitute	4,705,208.14

# E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2024-25 - Developer fees are budgeted at \$2,200,000, redevelopment funds at \$700,000 and interest income at \$100,000. The revenue reduction is within interest income, All new revenue is budgeted for projects and a portion of the Director Facilities position. 2025-26 - No changes from the prior year. The ending fund balance is for future projects still to be identified.

# 2023-24 Second Interim Fund 35: County School Facilities Fund Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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)			İ			
A. REVENUES AND OTHER FINANCING SOURCES					.	
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0,00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
3. Other State Revenues	8300-8599	958,980.00	(100.00%)		0.00%	<del></del>
4. Other Local Revenues	8600-8799	400,000.00	(75.00%)	100,000.00	(50.00%)	50,000.00
5. Other Financing Sources				Ministraphilana investment in the inchite		
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	0,00	0.00%		0.00%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6. Total (Sum lines A1 thru A5c)		1,358,980.00	(92.64%)	100,000.00	(50.00%)	50,000.00
8. EXPENDITURES AND OTHER FINANCING USES			1			
1, Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0,00%		0,00%	<del></del>
3, Employee Benefits	3000-3999	0.00	0,00%		0,00%	***************************************
4. Books and Supplies	4000-4999	0,00	0.00%	ettinisiisiisiitiitiinismismaaanalijisys-aayy	0.00%	
5. Services and Other Operating Expenditures	5000-5999	0,00	0.00%	? <del>!!!!#!!!#!#?!*#</del> ************************	0.00%	***************************************
6. Capital Outlay	6000-6999	22,999,090.00	(100,00%)		0.00%	***************************************
	7100-7299, 7400-		(100,0076)		0,00%	***************************************
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	untilatio <del>s blaskik i kaliakin si khii kapal</del> isian <del>kep</del> umisus	0.00%	***************************************
9. Other Financing Uses		**************************************	gilgi oyya mata a waxa a waxa a mata a m			***************************************
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 E below)		A SALAN SALAS				t-An-vyya-yy-nyy-ny-popen-ra-ra-ra-ra-ra-ra-ra-ra-ra-ra-ra-ra-ra-
11. Total (Sum lines B1 thru B10)		22,999,090.00	(100,00%)	0.00	0,00%	0.00
C.NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(21,640,110,00)		100,000.00		50,000.00
D, FUND BALANCE			HCBNZYUSCOWOOD		o. 24: 35: 12 opt. 98: 110	
1. Net Beginning Fund Balance	9791-9795	21,640,109.96		(.04)		99,999,96
2. Ending Fund Belance (Sum lines C and D1)		(.04)		99,999.96		149,999.96
3. Components of Ending Fund Balance			15.25.5305.0		346 6 0000000	**************************************
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		99,999.96		149,999.96
c. Committed				-14000000100000000000000000000000000000	11 / State 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1	. 10,000101
1, Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0,00				······································
d. Assigned	9780	0.00		, y y digway day a fanay o graam an ga waga an gaaga ya ay ya ara ay ay ar		***************************************
e, Unassigned/Unappropriated				······································		**************************************
Reserve for Economic Uncertaintles	9789	0,00				
Unassigned/Unappropriated	9790	(.04)		0,00		0.0
f, Total Components of Ending Fund Balance	-,	(,04)		######################################	200200000000000000000000000000000000000	V.V.
1, 1stat components of Ending Fully Datation			[1] 经保护的		[19] 李安斯 [19]	

# E. ASSUMPTIONS

Please provide below or on a separata attachment the assumptions used to datermine the projections for the first and second subsequent fiscal years.

2024-25 - Facility projects not finished in the current yeer will then be budgeted in 2024-25. The revenue in both years is interest income. Another State bond sale will need to occur before we receive funds on other previously submitted projects.

# 2023-24 Second Interim Fund 40: Special Reserve Fund for Capital Outlay Projects Multiyear Projections Unrestricted/Restricted

34 76505 0000000 Form MYPIO E826SWFXGC(2023-24)

Description	Object Codes	Projected Year Totals (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		ł				
1. LCFF/Revenue Limit Sources	8010-8099	0,00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%	~~~! <del>~!!`</del>	0.00%	······································
3. Other State Revenues	8300-8599	0.00	0,00%	***************************************	0.00%	***************************************
4. Other Local Revenues	8600-8799	2,161,138,00	(87.92%)	261,158.00	0.00%	261,158.00
5. Other Financing Sources		**************************************		***************************************		***************************************
a. Transfers In	8900-8929	42,000,000.00	(11.90%)	37,000,000.00	0,00%	37,000,000.00
b. Other Sources	8930-8979	0,00	0,00%	**************************************	0,00%	
c. Contributions	8980-8999	0.00	0,00%	**************************************	0,00%	<del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>
6. Total (Sum lines A1 thru A5c)		44,161,138.00	(15.62%)	37,261,158.00	0.00%	37,281,158.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	1000-1999	0.00	0,00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0,00%	·····	0,00%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
3. Employee Benefits	3000-3999	0,00	0,00%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0.00%	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
4. Books and Supplies	4000-4999	46,889.00	(100,00%)	**************************************	0,00%	***************************************
Services and Other Operating Expenditures	5000-5999	1,567,560,00	(83,34%)	261,158.00	0,00%	261,158,00
6, Capital Outlay	6000-6999	133,418,937.00	(100.00%)	201,100.00	0,00%	201,130,00
•	7100-7299, 7400-	133,418,937,00	(100,00%)	······································	0.00%	***************************************
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	0.00	0,00%		0.00%	
8. Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	***************************************
9. Other Financing Uses		A46C46CACCACACACACACACACACACACACACACACAC	***************************************	**************************************	***************************************	######################################
a. Transfers Out	7600-7629	80,500.00	(100,00%)		0.00%	
b. Other Uses	7630-7699	0,00	0.00%	Mildel Mil Mil Market verkej vegrungsgrungsgrungs	0.00%	***************************************
10. Other Adjustments (Explain in Section E below)				**************************************		***************************************
11. Total (Sum lines B1 thru B10)	•	135,113,886.00	(99.81%)	261,158,00	0.00%	261,158.00
C.NET INCREASE(DECREASE) IN FUND BALANCE			77 (47 (57 57 69 69 449		The first property of the section of	
(Line A6 minus line B11)		(90,952,748,00)		37,000,000.00		37,000,000.00
D. FUND BALANCE			1917年1月1日日		454.35 34 34 34 34	
1, Net Beginning Fund Balance	9791-9795	113,973,355,78		23,020,607,78		60,020,507,78
2. Ending Fund Balance (Sum lines C and D1)		23,020,607.78	and the same	60,020,607.78	Security 50	97,020,607.78
3. Components of Ending Fund Balance			romania McAria	water 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 - 1971 -		**************************************
a. Nonspendable	9710-9719	0.00				
b, Restricted	9740	5,610,975.04		5,610,975.04		5,610,975.04
c. Committed		Militarian junitarian imangum yangguyapan j		<del>1889-1880</del> i Marilia de Majora perintera constitución especial esta esta especial de la constitución de la		to*ntentenonyonoyoyyyyyyyyy
1, Stabilization Arrangements	9750	0.00	100			
2, Other Commitments	9760	0,00				······································
d. Assigned	9780	17,409,632.74		54,409,632.74		91,409,632,74
e. Unessigned/Uneppropriated		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		.tantyn.tatus,ungaa,s.n.aggypggagyggggggpg		***************************************
1, Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		**************************************		***************************************		***************************************
(Line D3f must agree with Line D2)		23,020,607.78		60,020,607.78		97,020,607.78

# E, ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2024-25 - Other Local Revenue reflects \$100,000 for interest, \$50,000 from GCC MOU, \$7,658 library lease income and \$103,500 for tower lease income; these revenues have been budgeted to be spent. Transfers In are one-time savings from COVID and block grant funds and will be used for Board approved facility projects. Any projects not finished in the current year will then be budgeted in 2024-25. 2025-26 - No change from the prior year. The ending fund balance is for facility projects from the Board approved Facilities Master Plan.

#### Second InterIm General Fund School District Criteria and Standards Review

34 76505 0000000 Form 01CSI E826SWFXGC(2023-24)

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

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

ITERIA AND STANDARDS				
CRITERION: Average Daily Attendance				
STANDARD: Funded everage dally attendence (ADA) for any oppositions.	of the ourrent fiscal year or two	subsequent fiscal years has not ch	anged by more than two perce	nt since first interim
District's ADA S	Standard Percentage Range:	-2.0% to +2.0%		
Calculation the District ADA Verilance				
Calculating the District's ADA Variances	duran athanian autoridate for	all floor by the state of the s	landed Warr Table of the district	115 41
TA ENTRY: First Interim data that exist will be extracted into the first co extracted; otherwise, enter data for all fiscal years. Enter district regular				
	er i . i me			
	Estimated F	unded ADA		
	First Interim	Second Interim		
	Projected Year Totala	Projected Year Totals		
Fiscal Year	(Form 01CSI, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
rrent Year (2023-24)				
District Regular	20,432.87	20,440.87		
Charter School	2,148.00	2,128.00	······································	#Uddinturynnyyyysmyy <del>yssyssyssyssyssyssyssyssyssyssyssyssy</del>
Total ADA	22,580,87	22,568.87	(.1%)	Met
t Subsequent Year (2024-25)  District Regular	20,455,00	20,444.00		
Charter School	2,148,00	2,128,00	1	
Total ADA	22,603.00	22,572.00	(.1%)	Met
d Subsequent Year (2025-26)	**************************************	······································	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************
District Regular	20,713.00	20,751.00		
Charter School	2,148.00	2,126.00		
Total ADA	22,861.00	22,879.00	.1%	Met
. Comparison of District ADA to the Standard				
TA ENTRY: Enter an explanation if the stendard is not met.				
1a. STANDARD MET - Funded ADA has not changed since first into	erim projections by more than ty	wo percent in any of the current ye	er ortwo-sub aaquent fiacal yea	ars,
dated abstraction property and the contraction of t	·	1 <del>48078878878814</del> 86868164866164866648666666666666666	+	······ <del>·······························</del>
Explanation: (required if NOT met)				
(required it NOT files)				
·				

# Second Interlin General Fund School District Criteria and Standarde Review

STANDARD: Projected enrollment for any of the current f	iscal year or two subsequent fiscal year	ars has not changed by more that	n two percent since first interin	n projections
District's Enrolle	nent Standard Percentage Renge:	-2,0% to +2,0%		
A. Calculating the District's Enrollment Variances				
ATA ENTRY: First Interim data that exist will be extracted; otherwise irollment and charter school enrollment corresponding to financial da	, enter data into the first column for all ta reported in the General Fund, only, f	fiscal years. Enter data in the so or all fiscal years.	econd column for all fiscal yea	urs. Enter district regula
	Enrollm	ent		
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
urrent Year (2023-24)				
District Regular	22,111,00	22,101,00		
Charter School	2,285,00	2,284.00		
Total Enrolln	nent 24,396.00	24,385.00	0.0%	Met
st Subsequent Year (2024-25)			700000000000000000000000000000000000000	ATTENDED TO THE PROPERTY OF TH
District Regular	22,404.00	22,404.00		
Charter School	2,285,00	2,285.00		
Total Enrolln	nent 24,689.00	24,689.00	0.0%	Met
nd Subsequant Year (2025-26)			V 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 1999 4 199	, , , , , , , , , , , , , , , , , , ,
Diatrict Regular	22,694.00	22,694,00	and the state of t	
Charter School	2,285,00	2,285,00		
Total Enrolls	nent 24,979.00	24,079.00	0.0%	Met
	### ### ### ##########################		······································	
3. Comparison of District Enrollment to the Standard				
ATA ENTRY: Enter an explanation if the standard is not met.				
1a. STANDARD MET - Enrollment projections have not chang	ed since tirst interim projections by mo	re than two percent for the curren	nt year and two subsequent fla	ical years.
Explanation:	\(\daggregordarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangarrangar	***************************************		
(required if NOT met)				
(092002.0.1.2.7.0.2.7				
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#### Second Interim General Fund School Diatrict Criteria and Standards Review

34 76505 0000000 Form 01CSI E826SWFXGC(2023-24)

# 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Enrollment		
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2020-21)	**************************************		
District Regular	21,652	22,203	
Charter School	2,239	2,293	
Total ADA/Enrollment	23,891	24,496	97.5%
Second Prior Year (2021-22)			
District Regular	18,776	21,758	
Charter School	1,966	2,185	
Total ADA/Enrollment	20,742	23,943	86,6%
First Prior Year (2022-23)			
District Regular	19,789	21,946	
Charter School	2,003	2,160	
Total ADA/Enroilment	21,792	24,108	90.4%
	91.5%		
District's ADA to	Enrollment Standard (histor	Ical average ratio plus 0.5%):	92,0%

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

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

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)	***************************************	#66644-4-0660-6-466-0-6-0-4-0-0-0-4-4-4-4	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************
District Regular	20,196	22,101		
Charter School	2,128	2,284	·	
Total ADA/Enrollment	22,324	24,385	91.5%	Met
1st Subsequent Year (2024-25)		A CONTRACTOR OF THE PROPERTY O	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	**************************************
District Regular	20,444	22,404		
Charter School	2,128	2,285		
Total ADA/Enrollment	22,572	24,689	91.4%	Mal
2nd Subsequent Year (2025-26)		***************************************		<b>/************************************</b>
District Regular	20,751	22,694		
Charter School	2,128	2,285		
Total ADA/Enrollment	22,879	24,979	91.6%	Met

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

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

1a.	STANDARD MET	- Projected P-	2 ADA to enrollme	nt ratio has not ex	ceeded the standa	ard for the current	tyear and two subsequ	ont fiscal years

	harman management and a second contract of the
Explanation:	
(required if NOT met)	

Callfornia Dept of Education SACS Financial Reporting Software - SACS V8 File: CSI\_District, Version 5

#### Second Interim General Fund School District Criteria and Standards Review

4.	CRITERION: LCFF Revenue					
	STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.					
	District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%					
** 0.1						
4A, Calcu	ulating the District's Projected Change in LCFF Revenue					
	DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.					
		LCFF Rev	v enue			
		(Fund 01, Objects 8011	1, 8012, 8020-8089)			
		First Interim	Second Interim		×	
	Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status	
Current Y	ear (2023-24)	383,468,570.00	385,766,914.00	.6%	Met	
1st Subse	equent Year (2024-25)	388,735,610.00	389,332,212.00	.2%	Met	
2nd Subse	equent Year (2025-26)	402,055,395.00	403,793,896.00	.4%	Met	
				-		
4B. Comp	parison of District LCFF Revenue to the Standard					
DATA EN	TRY: Enter an explanation if the standard is not met.					
1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.						
	Explanation: (required if NOT met)	The second secon	THE PROPERTY OF THE PROPERTY O	AMARIAN STOCK OF A CONTROL OF A	0 <del>441444444444444444444444</del> 4444444444444	

#### Second Interim General Fund School District Criteria and Standards Review

34 76505 0000000 Form 01CS1 E8265WFXGC(2023-24)

# 5. CRITERION: Salaries and Benefits

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

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

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

#### Unaudited Actuals - Unrestricted

	(Resources	Ratio	
	Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999) 7499)		to Total Unrestricted Expenditures
Third Prior Year (2020-21)	173,932,802.82	206,226,181.17	84.3%
Sacond Prior Year (2021-22)	192,034,614.35	221,252,557.47	86,8%
Firat Prior Year (2022-23)	219,276,195,66	261,536,479.03	87.2%
		Historical Average Ratio:	85.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequant Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage);	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

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

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries end Benefits	Total Expanditures	Ratio	
	(Form 011, Objects 1000- 3999)	(Form 01l, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP1, Lines B1-B3)	(Form MYP1, Lines B1-B8, B10)	to Total Unrastricted Expenditures	Status
Current Year (2023-24)	235,828,794.00	281,483,935.00	83.8%	Met
1st Subsaquent Year (2024-25)	249,723,794,75	293,766,312.75	85.0%	Met
2nd Subsequent Year (2025-26)	255,092,779,74	304,375,085,74	83,8%	Mot

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

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

1a,	STANDARD MET - Ratio of total unrestricted s	elaries and benefits to total unrestricted expanditures has met the standard for the current year and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

#### Second Interim General Fund School District Criteria and Standards Review

34 76505 0000000 Form 01CSI E826SWFXGC(2023-24)

# 6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range: -5,0% to +5,0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5,0% to +5,0%

DATA ENTRY: First Interim data that exist will be earling data for the two subsequent years will be extracted any year exceeds the district's explanation percent	; if not, enter data for th	er data into the first column. Seco te two subsequent years into the	ond Interim data for the Current Yesecond column, Explanations mus	ear are extracted. If Second t be entered for each categ	d Interim Form MYPI exists pory if the percent change f
		First Interlm	Second Interim		·
		Projected Year Totals	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year		(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8	3100-8299) (Form MYPI,	, Line A2)			
Current Year (2023-24)	[	79,052,006.00	80,830,053,00	2.2%	No
1st Subsequent Year (2024-26)		34,409,926,00	36,187,973.00	5,2%	Yes
2nd Subsequent Year (2025-26)		34,409,926.00	36,167,973.00	5.2%	Yes
	p	**************************************	**************************************	***************************************	**************************************
Explanation:	SIB 23-24 Inclu	des millions of deferred revenue	(mostly COVID & block grants fu	nds) that will not be in the f	uture years.
(required if Yes)	***************************************	**************************************	\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	······································	determination of the second se
Other State Revenue (Fund 01, Object	cls 8300-8599) (Form M	YPI, Line A3)			
Current Year (2023-24)	· ·	109,623,167,00	110,783,342.00	1,1%	No
st Subsequent Year (2024-25)		104,645,033.00	105,186,208.00	.5%	No
and Subsequent Year (2025-26)		100,899,965.00	101,802,180.00	.9%	No
	**************************************		**************************************	***************************************	***************************************
Explanation:					
(required if Yes)	L	Melefelder (deller er der legeger mer er er eg er gegreger jegggang programper jeggggang programper jeggggang p	······································	***************************************	***************************************
Other Local Revenue (Fund 01, Obje	icts 8600-8799) (Form N	MYPI, Line A4)			
Current Yeer (2023-24)		14,827,909.00	16,566,361,00	25.2%	Yes
1st Subsequent Year (2024-25)	Ì	12,827,909,00	14,247,313.00	11.1%	Yes
2nd Subsequent Year (2025-26)		10,827,909,00	11,522,313,00	7.3%	Yes
		**************************************	······································	***************************************	
Explanation:	SIB 23-24 incre	ease is for a transportation grant.	Future years remove transportati	on and CalShape one-time	grants.
(required if Yes)		casanoonaassassassassassassassassassassassassas	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	**************************************	<b></b>
Books and Supplies (Fund 01, Objection	eto 4000 4000\ /Enere M	MDL Line DAY			
Current Year (2023-24)	CCS 4000~4383) (FOI MI	68,503,138.00	71,963,964.00	5,1%	Yes
Ist Subsequent Year (2024-25)		46,206,314.00	48,607,140.00	5,2%	Yas
2nd Subsequent Year (2025-26)		45,672,925.00	48,073,751.00	5.3%	Yes
Odboddanie i dai (2020 20)	į	75,072,025.00	40,073,731,00	9.376 	1 85
Explanation:	S/B 23-24 incre	ease is for new grant revenues. F	uture years remove expenditures	related to carry over funds	and one-time revenues.
(required if Yes)				•	
	I	<del>(APSAMAN</del> ISISHINISISHI (ASISPANISISIS NINISISISIS NINISISISISISISISISI	······································	<del>allikiski (kilosi (kilosi (filosi kilosi</del> nomen (anemala) aprimingayeyy	>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>
Services and Other Operating Expen	ditures (Fund 01, Obje	eots 5000-5999) (Form MYPI, Li	ne B5)	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Current Year (2023-24)		97,798,041.00	102,811,735.00	5.1%	Yes
1st Subsequent Year (2024-25)		73,402,681.00	77,198,489.00	5.2%	Yes
2nd Subsequent Year (2025-26)		72,043,887.00	75,459,237.00	4.7%	No

Explanation:

(required if Yes)

SIB 23-24 increase is for new grent revenues. Future years remove expenditures related to carry over funds and one-time revenues.

# Second Interim General Fund School District Criteria and Standards Review

6B, Calculating the District's Change in Total Opera	ting Revenues an	d Expenditures				
DATA ENTRY: All data are extracted or calculated,						
		First Interim	Second Interim			
Object Range / Fiscal Year		Projected Year Totals	Projected Year Totals	Percent Change	Status	
Annual Control of the	······································	**************************************	*/************************************	**************************************	14444414m-14114114m-14444914974974974974974444444444444	
Total Federal, Other State, and Other Loc	al Revenue (Secti	on 6A)	**************************************	·>>>>	**************************************	
Current Year (2023-24)		203,503,082.00	210,179,756.00	3.3%	Met	
1st Subsequent Year (2024-25)		151,882,868,00	155,621,494,00	2.5%	Met	
2nd Subsequent Year (2025-26)		146,137,800.00	149,612,466,00	2.4%	Met	
					**************************************	
Total Books and Supplies, and Services	and Other Operati	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************			
Current Year (2023-24)		186,301,179,00	174,775,699.00	5.1%	Not Mat	
1st Subsequent Yeer (2024-25)		119,608,995.00	125,805,629.00	5,2%	Not Met	
2nd Subsequent Year (2025-26)		117,716,812.00	123,532,988.00	4.9%	Met	
6C. Comparison of District Total Operating Revenue	s and Expenditur	es to the Standard Percentage	Range			
DATA ENTRY: Explanations are linked from Section 6A i	f the status in Sect	ion 6B is Not Met; no entry is allo	wed below.			
1a, STANDARD MET - Projected total operating	rationites barro not	abanand alasa élus lutadas un tas				
1a, STANDARD MET - Projected total operating	19A 9HINGS LISA & LIOI	changed since first intenim projec	tions by more than the standard t	or the current year and two s	ubsequent riscal years.	
Explanation:	***************************************	***************************************	······································	niiil All (All (All (All (All (All (All (	***************************************	
Federal Revenue	-					
(linked from 6A						
if NOT met)						
		**************************************	***************************************	**************************************	**************************************	
Explanation:	<del></del>	***************************************	***************************************	iintowspayyooonssassassassassassassassassassassassassa	**************************************	
Other State Revenue						
(finked from 6A						
(f NOT met)						
	hamenanananananana	**************************************	**************************************	***************************************	**************************************	
Explanation:	***************************************	<del>54564186496496496494</del> 6466496496496496496496496496499999999	n <del>-n-nviimmentennimmentennimmentennimmentennimmentenni</del>	######################################	***************************************	
Other Local Revenue						
(linked from 6A						
if NOT met)	1					
<ol> <li>STANDARD NOT MET - One or more total o subsequent fiscal years. Reasons for the p projected operating revenues within the sten</li> </ol>	rojected change, de	scriptions of the methods and as:	sumptions used in the projections,	and what changes, if any, w	current year or two Il be made to bring the	
Explanation:	SIB 23-24 Incre	ase is for new crent revenues. Fi	uture years remove expenditures	related to carry over funde an	d one-time ray enter	
Books and Supplies	512 20:23 11016	and in the state ground for english (	arms yours rollier a experientiles	renovem to early of bit tulids all	о онс-ципа тоў б∏µв\$,	
(linked from 6A						
if NOT met)						
ii iio i nooy	L,	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	44 <del>4444</del> 66644444555555444455555544455555555	***************************************	**************************************	
Explanation:	SIB 23-24 Incre	ease is for naw grant revenues. F	uture years remove expenditures	related to carry over funds an	d one-time revenues	
Services and Other Exps			, tomos o superiordido	w waity of or railuo at	a and third for dilude,	
(linked from 6A						
if NOT met)						

#### Second Interim General Fund School District Criteria and Standards Review

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# **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code

Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections \$2060(d)(1) and Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted, Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 14,900,000,00 Met OMMA/RMA Contribution 14,469,697.44 2. First Interim Contribution (Information only) 13,700,000.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F, Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: tem TON it beriuper)

and Other is marked)

#### Second Interim General Fund School District Criteria and Standards Review

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# 8. CRITERION: Deficit Spending

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

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

2A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expanditures the distribution of funds to its participating members,

DATA ENTRY: All data are extracted or calculated.				
		Current Year	1st Subsequent Year	2nd Subsequent Yea
	r	(2023-24)	(2024-25)	(2025-26)
District's Aveilleble Reserve Perce	ontages (Criterion 10C, Line 9)	8.4%	9.2%	8.3%
	Standard Percentage Levels allable reserve percentage):	2.8%	3,1%	2,8%
B. Calculating the District's Deficit Spending Percentages  ATA ENTRY: Current Year deta are extracted. If Form MYPI exists, data to	or the two subsequent years wi	Il be extracted; if not, enter data	for the two subsequent years I	nto the first and second
olumns.				
	Projected Y	ear Totals		
	Projected Y Net Change in	ear Totals Total Unrestricted Expenditures		
		Total Unrestricted	Defloit Spending Level	
	Net Change in	Total Unrestricted Expenditures	Defloit Spending Level (if Not Change in Unrestricted Fund	
Fiscal Year	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-	(If Net Change In	Status
nervision sources and the contract of the cont	Net Change in Unrestricted Fund Balance (Form 011, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund Belance is negative, else	Stalus
current Year (2023-24)	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Belance is negative, else N/A)	q
Current Year (2023-24) Ist Subsequent Year (2024-25)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,312,625.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Belance is negative, else N/A)	Wet
Current Year (2023-24) Ist Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,312,625.00) (7,470,204.75)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7998) (Form MYPI, Line B11) 335,258,935,00 342,541,312.75	(If Net Change in Unrestricted Fund Belance is negative, else N/A) .4% 2.2%	Met Met
Surrent Year (2023-24) Ist Subsequent Year (2024-25) Ind Subsequent Year (2025-26) IC. Comparison of District Deficit Spending to the Standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,312,625.00) (7,470,204.75)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7998) (Form MYPI, Line B11) 335,258,935,00 342,541,312.75	(If Net Change in Unrestricted Fund Belance is negative, else N/A) .4% 2.2%	Met Met
Current Year (2023-24)  Ist Subsequent Year (2024-25)  2nd Subsequent Year (2025-26)  BC. Comparison of District Deficit Spending to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,312,625.00) (7,470,204.75) (4,357,491.74)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 335,258,935,00 342,541,312.75 353,150,085.74	(If Net Change in Unrestricted Fund Belance is negative, else N/A) .4% 2.2% 1.2%	Met Met Met
st Subsequent Year (2024-25) Ind Subsequent Year (2025-26) C. Comparison of District Deficit Spending to the Standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,312,625.00) (7,470,204.75) (4,357,491.74)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) 335,258,935,00 342,541,312.75 353,150,085.74	(If Net Change in Unrestricted Fund Belance is negative, else N/A) .4% 2.2% 1.2%	Met Met Met

# Second Interim General Fund School District Criteria and Standards Review

9. CRITERION: Fund and Cash Balances					
A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.					
9A-1, Determining if the District's General Fund Ending Bal	lance is Positive				
DATA ENTRY: Current Year data are extracted. If Form MYPI e	exists, data for the two subsequent years will be extracted; if r	nol, enter deta for the lwo	o subsequent years.		
	Ending Fund Balance				
	General Fund				
	Projected Year Totels				
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status			
Current Year (2023-24)	142,678,437.22	Met			
1st Subsequent Year (2024-25)	122,678,610,35	Met			
2nd Subsequent Year (2025-26)	104,235,745.59	Met			
		~~~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	•		
9A-2. Comparison of the District's Ending Fund Balance to	the Standard				
5A-2. Comparison of the District's Ending Fund Balance to	the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.					
1a. STANDARD MET - Projected general fund ending ba	lance is positive for the current fiscal year and two subseque	ent fiscally ears.			
p*********		·· <del>································</del>			
Explanation;					
(required if NOT met)		***************************************	***************************************		
	•				
B. CASH BALANCE STANDARD: Projected general fur	nd cash balance will be positive at the end of the current fisca	alyear.			
9B-1. Determining if the District's Ending Cash Balance is Positive					
DATA ENTRY: If Form CASH exists, data will be extraoted; if no	ot, data must be entered below.				
	Ending Cesh Balance				
	General Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status	t.		
Current Yeer (2023-24)	175,385,511.00	Met			
9B-2. Comparison of the District's Ending Cash Balance to	the Standard				
32-2, Companison of the Districts Ending Cash Dalance to	The Standard	<del>-</del> -			
DATA ENTRY: Enter an explanation if the standard is not mat.					
1a. STANDARD MET - Projected general fund cash bala	ance will be positive at the end of the current fiscal year.				
Explanation:	1972 75 18 17 18 18 18 18 18 18 18 18 18 18 18 18 18	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
(required if NOT met)			Experience of the Control of the Con		

#### Second Interim General Fund School District Criteria and Standards Review

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#### 10. CRITERION: Reserves

STANDARD; Available reserves for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses.

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

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

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

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

	Current Yeer	1st Subsequent Year	2nd Subsequent Year	
	(2023-24)	(2024-25)	(2025-26)	
District Estimated P-2 ADA (Current Year, Form Al, Lines A4 and C4,	22,324.00	22,572.00	22,079.00	-
Subsequent Yeers, Form MYPI, Line F2, if available.)				
District's Reserve Standard Percentage Level:	3%	3%	3%	j

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

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

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

- 1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

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

b. Special Education Pass-through Funds
 (Fund 10, resources 3300-3499, 6500-6540 and 6546,

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

10B, Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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

# Current Year

Prolected

Year Totals

(2023-24) (2024-25) 610,999,365.00 543,944,480.87

610,999,365.00

Subsequent

Year

550,839,976.76

550,839,976,76

2nd Subsequent Year

(2025-26)

Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
 Total Expenditures and Other Financing Uses

(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Expenditures and Other Financing Uses

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V8 File: CSI District, Version 5 543,944,480,67

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

# Second Interim General Fund School District Criteria and Standards Review

A	Pasarva	Standard	Percentege	Loval
4,	LOSCIAO	Juniug u	Calcallara	Leve.

5.	Reserve Standard - by Percent		
	(Line B3 times Line B4)		

- Reserve Standerd by Amount
   (\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

3%	3%	3%
18,329,980,95	16,318,334.43	16,525,199.30
0,00	0.00	0.00
18,329,980.95	16,318,334.43	16,525,199.30

#### Second Interim General Fund School District Criteria and Standards Review

10C. Ca	iculating the District's Available Reserve Amount			
DATA EN	√TRY: All dete are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter da	ata for the two subsequent veers.		
	The state of the s	Current Year	•	
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestri	cted resources 0000-1999 except Line 4)	(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements	**************************************		***************************************
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0,00		
2.	General Fund - Reserve for Economic Uncertainties	***************************************		***************************************
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	51,122,832,92	50,313,130.17	45,955,638.43
3,	General Fund - Unassigned/Unappropriated Amount	ACCESSED TO THE PROPERTY OF TH	~;;~;;~; <del>~;;;;;;;;;;;;;;;;;;;;;;;;;;;;</del>	***************************************
	(Fund 01, Object 9790) (Form MYP), Line E1c)	00,0	0,00	0.00
4.	General Fund - Negetive Ending Balances in Restricted Resources	***************************************	<del></del>	***************************************
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.50)	0.00	0,00
5.	Special Reserve Fund - Stabilization Arrangements		······································	**************************************
	(Fund 17, Object 9750) (Form MYPi, Line E2a)	0.00	0.00	0,00
6.	Special Reserve Fund - Reserve for Economic Uncertainties		**************************************	***************************************
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0,00	0,00
7.	Special Reserve Fund - Unessigned/Unepproprieted Amount		<del>^************************************</del>	**************************************
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount	***************************************		**************************************
	(Lines C1 thru C7)	51,122,832,42	50,313,130,17	45,955,638,43
9,	District's Aveilable Reserve Percentage (Information only)	······································	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	V)V)
	(Line 8 divided by Section 10B, Line 3)	8,37%	9,25%	8.34%
	District's Roservo Standard	**************************************		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	(Section 10B, Line 7):	18,329,980.95	16,318,334.43	16,525,199.30
	Status:	Met	Met	Wet
400.0				
100, 00	mperison of District Reserve Amount to the Standard			
DATA EN	NTRY: Enter an explanation if the standard is not met.			
1e.	STANDARD MET - Available reserves have met the standard for the current year and two subse	equent fiscal yeers.		
	Explenetion:	kiniyat kuşingi indi matimi ini imi ini matini umangay numuga 1949 ing 1999 yang 1999	······································	***************************************
	(required if NOT met)			

#### Second Interim General Fund School District Criteria and Standards Review

SUPPLEM	ENTAL INFORMATION
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer,
81.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,
	state compliance reviews) that have occurred since first interim projections that may impact the budget?
1b.	If Yes, Identify the liabilities and how they may impact the budget:
82.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since first Interim projections by more than five percent?
1b.	if Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscel years:
\$3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds?
	(Refer to Education Code Section 42803) No
1b.	If Yes, identify the interfund berrowings:
10.	II 198, Idollary the litter and borrowings.
84.	Contingent Revenues
10	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years
1a.	contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest roserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
W,	n i oo, രംബന് വന് വന്താന്ത് വന്ത്ര നമാനാ വന്ത്രന്നു വന്ത്രന്നു വന്ത്രന്നെ വന്ത്ര നായ വന്ത്ര നിന്നു വന്ന് വന്നു വന

#### Second Interim General Fund School District Criteria and Standards Review

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#### S5, Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Ide	S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund								
DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter date into the first column. For Contributions, the Second Interim's Current Year date will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers in and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st end 2nd Subsequent Years. If Form MYPI does not exist, enter data will be calculated.									
		First Interim	Second Interim	Percent					
Descript	ion / Fiscal Yeer	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Stetus			
1a,	Contributions, Unrestricted General Fund					**************************************			
	(Fund 01, Resources 0000-1999, Object 8980)								
Current '	Year (2023-24)	(47,537,952,00)	(47,833,428.00)	.6%	295,476,00	Met			
1st Subs	sequent Year (2024-25)	(49,624,952,00)	(50,193,426,00)	1.1%	568,476,00	Met			
2nd Sub	sequent Yeer (2025-26)	(50,364,952.00)	(50,933,428.00)	1.1%	568,476,00	Met			
		h			h	***************************************			
1b.	Transfers In, General Fund *								
	Year (2023-24)	380,500.00	380,500.00	0.0%	0.00	Met			
	sequent Year (2024-26)	300,000.00	300,000.00	0.0%	0,00	Met			
2ทิต อินม	sequent Year (2025-26)	300,000.00	300,000.00	0.0%	0.00	Met			
1c.	Transfers Out, General Fund *								
Current	Year (2023-24)	53,775,000,00	53,776,000.00	0.0%	0,00	Met.			
1st Subs	sequent Year (2024-25)	53,775,000.00	48,775,000,00	-9.3%	(6,000,000.00)	Not Met			
2nd Sub	sequent Yeer (2025-26)	53,775,000.00	48,775,000.00	-9.3%	(5,000,000,00)	Not Met			
		การการการการการการการการการการการการการก	***************************************		h	1907-1944 (Att California Latina California Latina Carpanya, 1949)			
1d.	Capital Project Cost Overruns				get Mit Malifel beld transfer Mildeland grane conserves and grane g				
	Have capital project cost overruns occurred since first inter operational budget?	Im projections that may impact the	general fund		No				
* Include	e trensfers used to cover operating deficits in either the general	fund or any other fund,							
S5B, St	atus of the District's Projected Contributions, Transfers, a	nd Capital Projects			***************************************				
DATA E	NTRY: Enter an explanation if Not Met for items 1a-1c or if Yes	for Item 1d,							
1a,	MET - Projected contributions have not changed aince first i	nterim projections by more than the	standard for the current year a	nd two subs	sequent fiscal years.				
	Explanation: (required if NOT met)		Collection	***************************************	**************************************				
1b,	MET - Projected transfers in have not changed since first in	terim projections by more than the	standard for the current year an	d (wo subse	equent fiscal years.	<del>77.00</del> 777777978445077077578575075757864845744478444444444444444444			
	Explanation: (required if NOT met)								

#### Second Interim Genoral Fund School District Criteria and Standards Review

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiss years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.								
	Explanation: (required if NOT mel)	24-25 and ongoing, less funds to Fund 40 for capital facility projects (to reduce structural deficit from lower LCFF COLA).						
1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.								
	Project Information: (required if YES)							
	" ·	4						

#### Second Interim General Fund School District Criteria and Standards Review

34 76505 0000000 Form 01GSI E826SWFXGC(2023-24)

# S6. Long-term Commitments

Identify all existing and new multiyeer commitments! and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

	· include multiyear commitments, multiyear o	ebt agreements,	and new programs or contracts to	net result in long	-term obligations	•	
S6A. Idei	ntification of the District's Long-term Commi	tments					
DATA EN may be o applicable	TRY: If First Interim data exist (Form 01CSI, Ite werwritten to updete long-term commitment deta	m S6A), long-ter in Item 2, es ep	m commitment data will be extra olloable. If no First Interim data o	cted and it will o exist, click the a	nly be necessary ppropriate button	to click the appropriate button f s for items 1a and 1b, and enter	or Item 1b. Extracted date all other date, es
1.	e. Does your district have long-term (multiyea	r) commitments?	?		***************************************	CONCENSIONAL	
	(If No, skip Items 1b and 2 and sections S6B	and S6C)			Yes		
	b. If Yes to Itam 1e, heve new long-term (mul	thear) commitm	esté heen incurred		**************************************	interlapment (ppp) making in	
	since first interim projections?	ay dairy oomininan	onto poor mountou		No		
2. If Yes to item 1e, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.							for postemployment
		#of Years	SAC	S Fund and Obi	act Codes Used	For:	Principal Salance
	Type of Commitment	Remaining	Funding Sources (Rev			ervice (Expenditures)	as of July 1, 2023-24
Copital Le	98888	<u> </u>	<del>,</del>	\$6-m-6-yuuqqqumuuqquuqqqqqqqqqqqq	***************************************	***************************************	***************************************
Certificet	es of Participation						
General C	Obligation Bonds		FD 51 (BIRF)		FD 51; OB 743	9	377,900,458
Supp Earl	ly Retirement Program	mindratiskisprophyrromanisprin	FD 01, 11 & 12		FD 01, 11 & 12	; OB 5800	1,805,993
	nool Building Loans				~ <del>~~~~</del>	***************************************	<del>?************************************</del>
Compens	ated Absences	(2)Y))Y43W1W1W1W1W1W1W1W1W1W1W1W1W1W1W1W1WW	FD 01, 11, 12 & 13				2,246,383
Other Lor	ng-term Commitments (do not include OPEB):	,	Spices was the control of the contro		***************************************	iant for del time define to make the program of the	***************************************
*****************		***************************************	***************************************	**************************************	·····		~~~
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,	oolistattiissaatti oolista talkiisti oolista ja ja talkiin maanin ja ja karin oolista amadattiin ta ja karin ja ja ta		Valpatii Virii ii	******************************	***************************************	····	······································
	TOTAL:	J		······	I		381,952,834
***************************************	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	140000001144000440144001440144000000000	**************************************	4486944466vildenskulusysmussuspysm	))()) <del>()))())())())())())())())())())())</del>	***************************************	·^v.\
			Prior Year		nt Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)		3-24)	(2024-25)	(2025-26)
	Type of Commitment (continued)		Annuel Peyment (P & I)		Payment & I)	Annuel Peyment (P & 1)	Annual Payment
Capital Le	~~~~~	······································	169,641	\r	0	(I. or 1)	(P&I)
	es of Perticipation		100;01;	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************	······································
General Obligation Bonds		20,591,604	······································	22,685,672	33,023,339	32,173,934	
Supp Early Retirement Program		1,805,992		1,805,993	Ö		
State School Building Loans		***************************************			······································	70//4440144141414141414141414141414141414	
Compensated Absences			ygwreinniae og regioniut y yw ag yn y gael y gael y gael y y 144 y 144 y 177 y 177 y 177 y 177 y 177 y 177 y 1		tallangupumayuuuuuuuu	***************************************	***************************************
Other Lor	ng-term Commitments (continued):		Parameter and the control of the con	genterani	10-04-04-04-04-04-04-04-04-04-04-04-04-04		***************************************
*****************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	······································	***************************************		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	**************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
**************	**************************************		Haddin et ladi ofu the lander conserved and expense of specific property of specific property of the lander conserved and		***************************************		<del>1100/201/201/201/20</del>
	Anders (and Compared Section S	Aumuntumatum		***********************		**************************************	***************************************
			3				

# Second Interim General Fund School District Criteria and Standards Review

	***************************************		***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Total Annual Pay ments:	22,567,237	24,491,665	33,023,339	32,173,934
Has total annual payment increase	Yes	Yes	Yes	

#### Second Interim General Fund School District Criteria and Standards Review

S6B. Co	S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment							
DATA EN	TRY; Enter an explanation if Yes.							
1a.	1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.							
	Explanation: (Required if Yes to Increase in total annual payments)	Increases are due to GO Bond scheduled payments.						
S6C, Ide	ntification of Decreases to Funding Sources	Used to Pay Long-term Commitments						
DATA EN	TRY: Click the appropriate Yes or No button in I	Item 1; If Yes, an explanation is raquired in Item 2.						
1.	Will funding sources used to pay long-term of	ommitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
		. No						
2.	No - Funding sources will not decrease or exp	oire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment,						
	Explanation: (Required if Yes)							

# Second Interim General Fund School District Criteria and Standards Review

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# \$7. Unfunded Liabilities

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

S7A. Ide	ntification of the District's Estimated Unfunded Liability for Postemployment Benefits Oth	er Than Pensions (OPEB)
DATA EN data in ite	ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (ems 2-4.	(Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim
1	a. Does your district provide postemployment benefits	According to the control of the cont
	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	
		No
	c. If Yes to Item 1a, have there been changes since first Interim in OPEB contributions?	No
	THIS THE BUILT BY OFFICE CONTINUINGUES.	NO
		harmon property and the second
2	OPEB Liabilities	First Interim (Form 01CSI, Item S7A) Second Interim
_	a, Total OPEB (lability	45,900,987,00 45,900,987,00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00 Data must be entered
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	45,900,987.00 45,900,987.00
	d, Is total OPEB (lability based on the district's estimate	grows to the state of the state
	or an actuarial valuation?	Actuarial Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 01, 2022 Jul 01, 2022
	of the of the random	THE VI, COEZ DUILI, EVEL
•	ODER Coaldividian	
3	OPEB Contributions  a. OPEB actuarially determined contribution (ADC) if available, per	First Interim
	actuarial valuation or Alternative Measurement Method	(Form 01CSI, Item S7A) Second Interim
	Current Yeer (2023-24)	2,752,942.00 2,752,942.00
	1st Subsequent Year (2024-25)	2,752,942.00 2,752,942.00
	2nd Subsequent Year (2025-26)	2,752,942.00 2,752,942.00
		Selection of the control of the cont
	<ul> <li>DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund (Funds 01-70, objects 3701-3752)</li> </ul>	)
	Current Year (2023-24)	1,150,000.00 1,150,000.00
	1st Subsequent Year (2024-25)	1,150,000,00 1,150,000,00
	2nd Subsequent Year (2025-26)	1,150,000.00 1,150,000.00
		h->>>>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" emount)	provincement of the second of
	Current Yeer (2023-24)	1,150,000,00 1,150,000,00
	1st Subsequent Year (2024-25)	1,150,000,00 1,150,000,00
	2nd Subsequent Year (2025-26)	1,150,000.00 1,150,000.00
	d. Number of retireos receiving OPEB benofits	
	Силеnt Year (2023-24)	217 217
	1st Subsequent Year (2024-25)	217 217
	2nd Subsequent Year (2025-26)	217 217

Comments:

Twin	Rivers	Unified
Sacra	mento	County

# Second Interim General Fund School District Criteria and Standards Review

#### Second Interim General Fund School District Criteria and Standards Review

a. Does your district operate any self-insurance programs such as			
workers' compensation, employee health and welf are, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No		
b. If Yes to Item 1a, have there been changes since first interim in self- Insurance liabilities?	n/a		
c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a		
		First Interim	
Self-Insurance Liabilities		(Form 01CSI, Item S7B)	Second Interim
e, Accrued liebility for self-insurence progrems		**************************************	
b. Unfunded liability for self-insurance programs		And the state of t	
Self-insurence Contributions		First Interim	4
e. Required contribution (funding) for self-insurance programs		(Form 01CSI, Item S7B)	Second Interim
Current Yeer (2023-24)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1st Subsequent Year (2024-25)		7·/7/*·································	***************************************
2nd Subsequent Year (2025-26)		**************************************	
b. Amount contributed (funded) for self-insurance programs			
Current Year (2023-24)			
1st Subsequent Yeer (2024-25)			
2nd Subsequent Year (2025-26)		**************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Comments:			
Property, liability and worker's compensation	n are all with Sch	ool Insurance Authority (SIA).	***************************************
		(,	

#### Second Interim General Fund School District Criteria and Standards Review

34 76505 0000000 Form 01CSI E826SWFXGC(2023-24)

# S8. Status of Labor Agreements

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

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

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

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

	Сароннова							
88A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees								
DATA EN	TRY: Click the appropriate Yes or No button for "S	Status of Certif	loated Labor Agreeme	ints as of	the Previous Re	porting Period." T	here are no extractions in this s	ection.
Status of Certificated Labor Agreements as of the Previous Reporting Period  Were all certificated labor negotiations settled as of first interim projections?								
	· · · · · · · · · · · · · · · · · · ·	f Yes, comple	te number of FTEs, th	en skip to	section S8B.	1	•	
	I	f No. continue	with section S8A.					
Certificat	ed (Non-management) Salary and Benefit Nego	otiations						
	- ,		Prior Year (2nd In	terim)	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)		(202	3-24)	(2024-25)	(2025-26)
Number o positions	f certificated (non-management) full-time-equivale	ent (FTE)	***************************************	1,450,3		1,464,8	1,479.8	1,492,8
1a,	Have any salary and benefit negotiations been	settled since fi	rst interim projections	7		n/a	Maria Ma	
					documents hev	L	the COE, complete questions 2	and 3
							with the COE, complete question	
			e questions 6 and 7.		2004111011101110	- Hat 00011   1104	min ind o o z, domptoro quotio	110 E-9.
			4					
1Ъ.	Are any salary and benefit negotiations still unse	ettled?	•					
	If Yes, complete questions 6 and 7.					No		
	ons Settled Since First Interim						**************************************	
2a.	Per Government Code Section 3547.5(a), date of	f public disclo	sure board meeting:					
2b.	Per Government Code Section 3547.5(b), was the	ne collective be	ergalning agreement			p	***************************************	
	certified by the district superintendent and chief	business offic	ola)?					
	1	f Yes, date of	Superintendent and C	BO certifi	cation;	distinction community of the state of the st		
3.	Per Government Code Section 3547.5(c), was a	budget revisio	n adopted			***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	•
	to meet the costs of the collective bargaining ag					n/a		
	1	f Yes, date of	budget revision board	d adoption:	:			
			ŗ	······································	***************************************	۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳۳	prominentalistation	70%
4,	Period covered by the agreement:		Begin Dete:	***************************************	······································	]	End Date:	
5,	Salary settlement:					nt Year 23-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	is the cost of salary settlement included in the i	nterim and mu	itiy <del>e</del> ar			***************************************	······································	·
	. , , ,	On	e Year Agreement		L	4ndimadiamamasayyym,999999999999	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
			alary settlement			***************************************	·	
		% change in sa	alary schedule from pr	ior y ear	***************************************	***************************************	**************************************	
			or		k.v	**************************************		
		Mu	Itlyear Agreement	,				
		Totel cost of s	alery settlement		<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	1/de/m/delam.w.op.an.u.wpop.u.ppp.ppp.p	***************************************	
			elary schedule from pr			***************************************	***************************************	
	•	(may enter tex	t, such as "Reopener"	")		***************************************	······································	
		Identify the so	urce of funding that w	vill be used	l to support mult	iyear salary com	milments:	
								**************************************
	•							

Twin	Rivers	Unified
Sacra	mento	County

# Second Interim General Fund School District Criteria and Standards Review

# Second Interim General Fund School District Criteria and Standards Review

Negotiatio	ns Not Settled								
6.	Cost of a one percent increase in salary and stalutory benefits	44444444444444444444444444444444444444							
		Per (Annie Marie M							
		Current Year	1st Subsequent Year	2nd Subsequent Year					
		(2023-24)	(2024-25)	(2025-26)					
7.	Amount included for any tentative salary schedule increases								
		0	4.10.1						
0 - 4111 1	od (Nov. managaman)) Haabb and Malfan (HDIN) Books	Current Year	1st Subsequent Year	2nd Subsequent Year					
Ceruncai	ed (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)					
1.	Are costs of H&W benefit changes included in the interim and MYPs?								
2.	Total cost of H&W benefits	15,630,241	**************************************						
3.	Percent of H&W cost paid by employer	10,000,241	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~						
4,	Percent projected change in H&W cost over prior year		***************************************						
٠,	1 older projected change in Trees cost of all pilot y car		***************************************						
Certificat	ed (Non-management) Prior Year Settlements Negotiated Since First Interim Projection	18							
	ew costs negotiated since first interim projections for prior year settlements included in the								
interim?									
	If Yes, amount of new costs included in the interim end MYPs								
	If Yes, explain the nature of the new costs:								
				:					
	- Company of the Comp	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	······································	***************************************					
		Current Year	1st Subsequent Year	2nd Subsequent Year					
Certificat	od (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)					
			***************************************	***************************************					
1.	Are step & column adjustments included in the interim and MYPs?		***************************************						
2.	Cost of step & column adjustments	***************************************							
3.	Percent change in step & column over prior year								
		Current Your	1st Subsequent Year	2nd Subsequent Year					
Certifice	ed (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)					
1.	Are savings from attrition included in the interim and MYPs?	···	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************					
2.	Are additional H&W benefits for those taid-off or retired employees included in the interim	1944 1944 1944							
٤.	end MYPs?								
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	actoxidationalitationil						
Certifical	ted (Non-management) - Other								
List other	List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.);								
	***************************************	st/Atlantintintintintintintintintintintintintin	***************************************	**************************************					
		······································	rtitiatish laduuttuudgussituunuungggggggggggggggggggggggggggggggg	***************************************					
	Additional Confessional Annual Confessional Confessiona Confessiona Confessiona Confessiona Confessiona Confessiona Confes	>> <del>&gt;&gt;&gt;/********************************</del>	Edital Water California Carllinan Januari Carpyanian ya	**************************************					
	<b>BRAICH HEAD CONTRACT OF THE C</b>	n-14 <del>430-1,4-1</del> 161504-1-11865 <del>-1-1-1</del> 1865-1-461-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	***************************************	<del></del>					
	ARRECULTURE TO COMPANY AND ARRECULTURE AND ARR	***************************************	**************************************	***************************************					
			The state of the s						
	***************************************	***************************************		·					

#### Second Interim General Fund School District Criteria and Standards Review

S8B, Cost	Anelysis of District's Labor Agreements - 0	Classified (Non-п	nanagement) Employ	rees					
DATA ENTI	RY: Click the appropriate Yes or No button for	"Status of Classif	led Labor Agreements	sas of the	e Previous Repo	orting Period." The	ere are no e	ktractions in this sec	tion.
Status of (	Classified Labor Agreements as of the Previ	ious Reporting P	Period						
Were all ck	assified labor negotiations settled as of first int	erim projections?				Yes			
	If Yes, complete number of FTEs, then sold the section SBB.				section S8C.		······································		
Classified	(Non-management) Salary and Benefit Neg-	otlations							
			Prior Year (2nd Inte	erim)	Curren	l Year	1st Sul	bsequent Year	2nd Subsequent Year
		pose	(2022-23)	*#iiimtynitemi/maynaje	(2023	3-24)		2024-25)	(2025-28)
Number of	classified (non-management) FTE positions			1,073.8	······································	1,132,9	***************************************	1,140.4	1,145.4
1a,	Have any salary and benefit negotiations been	n settled since fire	t Interim projections?			n√a			
			corresponding public of		documents hav	L	the COE, co	omplete questions 2	and 3,
			corresponding public of					· ·	
		If No, complete	questions 6 and 7.						
1b.	Are any salary and benefit negotiations still ur	sattled?				<u></u>			
	The any easing office policy to gotheriotic city at		questions 6 and 7.			No			
						Emmy municipality	<del></del>		
	ns Settled Since First Interim Projections					prist/Allationt/Mountlehartmanapurgungung	······		
2a,	Per Government Code Section 3547.5(a), date	of public disclosu	re board meeting:				***************************************		
2b.	Per Government Code Section 3547,5(b), was	the collective bar	gaining agreement						
	contified by the district superintendent and chi-	ef business officia	al? .						
		If Yes, date of S	Superintendent and Cl	BO certific	ation:	***************************************	***************************************		
3.	Per Government Code Section 3547.5(c), was	a hudget revision	adopted						
٥.	to meet the costs of the collective bargaining	_	adopted			n/a			
	<b>,</b>		oudget revision board	adoption:		-4	***************************************		
			L.v.	***************************************	***************************************	1		***************************************	1
4.	Period covered by the agreement:		Bagin Date;	Maturipitation	***************************************		End Date:	······································	
5,	Salary settlement:				Curren (202	nt Year 3-24)		bsequent Year 2024-25)	2nd Subsequent Year (2025-26)
	Is the cost of salary settlement included in the	e interim and multi	y ear		***************************************	***************************************	***********	***************************************	***************************************
	projections (MYPs)?					killerlinide tridiniskes kansensynyye		**************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
			One Year Agreemen	+					
		Total cost of sal	=	Ĭ	·····	***************************************	?·············	***************************************	***************************************
		% change in sala	ary schedule from prid	oryear	~~~~~~ <del>~~~~~~~~~~~</del>	***************************************		***************************************	LJ
			or	•					
			Multiyear Agreemen	ıt I	······································	***************************************	***************************************	######################################	p.11110011111100111100111001100110011001
		Total cost of sal	ary settlement ary schedule from prik			minnannanhanny <b>r</b> yyyyy,yy <del>yyyy</del>	······································	**************************************	***************************************
			such as "Reopener")						
		Idealify the cou	roo of funding that wil	ll be reed	to purpose multi	iraar aalaar aa	-:		**************************************
	Identify the source of funding that will be used to support multiyear salary commitments:								
		L	······································	***************************************	Husbrin Veldem lessed accompany accompany	~~~~~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	****************	*/	#PT-PT-TERMINATERATE COLUMN CO
	ns Not Settled			1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		ı		
6.	Cost of a one percent increase in salary and s	statutory benefits			······································	***************************************			
					Currer	nt Year	1st Su	bsequent Yoar	2nd Subsequent Year
					(202	3-24)		(2024-25)	(2025-26)

# Second Interim General Fund School District Criteria and Standards Review

7.	Amount included for any tentative salary schedule increases		

# Second Interim General Fund School District Criteria and Standards Review

			Current Year	1st Subsequent Year	2nd Subsequent Year	
Classified	l (Non-management) Health and Welfare (H&	W) Benefits	(2023-24)	(2024-25)	(2025-26)	
1.	Are costs of H&W benefit changes included in	the interim and MVDe2			]	
2.	Total cost of H&W benefits	die aream and wit a:	9,903,118	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
3,	Percent of H&W cost paid by employer		5,503,116	***************************************		
4.	, , ,	rior year		Activist (protected transming skept my (de) sometime process, springs are as a second process and a second process are a second process and a second process are a second process are a second process and a second process are a second process		
7.	Totalit projected change in Fig. 7 cost 64-61 p	loi y bai	L	tillet til det skallet for til en lægge kande og men og proppense og propsense og kande skallet for til en læg		
Classified	l (Non-management) Prior Year Settlements I	Negotlated Since First Interim				
Are any ne interim?	ew costs negotlated since first interim projection	s for prior year settlements included in the				
	If Yes, amount of new costs included in the in	terim and MYPs		**************************************		
	If Yes, explain the nature of the new costs:		Erromann Angergram Angers (1970) San Angers (197	<del></del>	***************************************	
			######################################	**************************************	<del>/////////////////////////////////////</del>	
		***************************************	······································	<del>lagant (Juli 1 Mi (Juli 1 Man (mun mun fay) nagunay nafagusay y nagunago y naguna a sanasa sa</del>	······································	
			Current Year	1st Subsequent Year	2nd Subsequent Year	
Classified	l (Non-management) Step and Column Adju	stments	(2023-24)	(2024-25)	(2025-28)	
1	Are sten & column adjustments included in the	interim and MVPe2				
	•	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************		
	· · · · · · · · · · · · · · · · · · ·	and the same of th	***************************************	`~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************	
J.	Forcett change in step a continu over phorys	i cai				
			Current Year	1st Subsequent Year	2nd Subsequent Year	
Classified	i (Non-management) Attrition (layoffs and re	tirements)	(2023-24)	(2024-25)	(2025-26)	
	lassified (Non-management) Prior Year Settlements Negotiated Since First Interim re any new costs negotiated since first interim projections for prior year settlements included in the derim?  If Yes, amount of new costs included in the interim and MYPs	·	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
1.	Are savings from attrition included in the interior	m and MYPs?				
			pmonths and a second a second and a second a	######################################	***************************************	
2.		or retired employees included in the interim				
			**************************************			
List other	significant contract changes that have occurred	since first interim and the cost impact of each	(i.e., hours of employment, leave	of absence, bonuses, etc.):		
	40000000000000000000000000000000000000					
		######################################	***************************************	**************************************		
			**************************************	***************************************	***************************************	
		\$4000000000000000000000000000000000000	mattentudtöttintidttintidtimintajuntun.	**************************************		
		**************************************	······································	**************************************	MANANTAN PARANTAN MANANTAN MA	
		**************************************	**************************************	**************************************	**************************************	
1. 2. Ciassified	Are savings from attrition included in the interior and MYPs?  I (Non-management) - Other	m and MYPs? or retired employees included in the interim	(2023-24)	(2024-25)	2nd Subsequent Year (2025-26)	

# Second Interim General Fund School District Criteria and Standards Review

<b>9</b> 8C, Cos	st Analysis of District's Labor Agreements - M	anagement/Si	pervisor/Confidential Employe	es			
DATA EN section.	TRY: Click the appropriate Yes or No button for	Status of Man	agement/Supervisor/Confidential	Labor Agreements as of	the Previo	ous Reporting Period," There a	re no extractions in this
Status of	Management/Supervisor/Confidential Labor	Agreements a	s of the Previous Reporting Pe	riod			
Were all r	nanagerial/confidential labor negotiations settled	as of first inter	im projections?		N/A		
	If Yes or n/a, complete number of FTEs, then	ckie te SO		L			
	If No, continue with section SSC.	akip to as.					
	ii iio, senanas mai sestan ees.						
Managen	nent/Supervisor/Confidential Salary and Bene	fit Negotiatio	ns				
			Prior Year (2nd interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)		(2024-25)	(2025-26)
Number o	of management, supervisor, and confidential FTE	positions	189,2	***************************************	195.2	195.2	195,2
			Literaturi (constituti e e mandri de primero de la primero	***************************************		***************************************	
1a,	Have any salary and benefit negotiations been	settled since	first interim projections?		n/a		
		If Yes, compl	ete question 2.		,,,,		
		If No, comple	te questions 3 and 4.	<b>L</b>	***************************************	······································	
					,	***************************************	
1b.	Are any salary and benefit negotiations still unsettled?				n√a		
		If Yes, compl	ete questions 3 and 4.	· · · · · · · · · · · · · · · · · · ·	6444466m-4pmpn5yynapag	>> <del>-</del>	
<u>Negotlatio</u>	ons Settled Since First Interim Projections						
2.	Salary settlement:			Current Year		1st Subsequent Year	2nd Subsequent Year
				(2023-24)		(2024-25)	(2025-26)
	is the cost of salary settlement included in the	interim and m	ultiyear	······································		***************************************	
	projections (MYPs)?		•				
	projection (see a system)	Total cost of	salary settlement	**************************************		**************************************	***************************************
			ary schedule from prior year	Matthews Additional Control of the C	~~~	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
			xt, such as "Reopener")				
			,	**************************************		**************************************	<del>1975-1-1110-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1</del>
	ons Not Settled		. i	······	-		
3.	Cost of a one percent increase in selary and s	tatutory benefi	ts				
				D		4-1-0-1	
				Current Year		1st Subsequent Year	2nd Subsequent Year
				(2023-24)		(2024-25)	(2025-26)
4.	Amount included for any tentative salary sche	dule increases		······		/m/dm/ddiddidda.dd.um.nmm.upn.un.yn.upn.pn.ps.yn.ps.ys.ys.ys.ys.ys.ys.ys.ys.ys.ys.ys.ys.ys	#O463************************************
Manageu	nent/Supervisor/Confidential			Current Year		1st Subsequent Year	2nd Subsequent Year
Health a	nd Welfare (H&W) Benefits			(2023-24)		(2024-25)	(2025-26)
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************	***************************************	***************************************
1.	Are costs of H&W benefit changes included in	the Interim and	i MYPs?				
2,	Total cost of H&W banefits			2.4	454,379	**************************************	**************************************
3.	Percent of H&W cost paid by amployer						**************************************
4.	Percent projected change in H&W cost over pr	ior vear		***************************************			<del></del>
		,			L	2944464264A448642944464644A464644444464444444444444444	
Managoment/Supervisor/Confidential				Current Year		1st Subsequent Year	2nd Subsequent Year
Stop end	l Column Adjustments			(2023-24)		(2024-25)	(2025-26)
,	Annual Continue addition to the bottom of		(D-0				
1.	Are step & column adjustments included in the	interim and M	resr	Mark to the state of the state		***************************************	***************************************
2,	Cost of step & column adjustments			***************************************	****************	107077 <b>377377377377777777777777777777777</b>	77° 47.77.7788784780780793888888470867844666644domumta.uusuusuusuus
3,	Percent change in stap and column over prior	y ear		***************************************			
Manager	nent/Supervisor/Confidential			Current Yoar		1st Subsequent Year	2nd Subsequent Year
-	enefits (mileage, bonuses, etc.)			(2023-24)		(2024-25)	(2025-26)
	, 2			(/		//	122227
1.	Are costs of other banefits included in the inte	rim and MYPs1	?				reference of the second of the
2.	Total cost of other benefits			***************************************	**************	6.166.49.44.49.44.49.99.99.99.99.99.99.99.99.	MA-044-16m-10-16-19-1-19-19-19-19-19-19-19-19-19-19-19-1

# Second Interim General Fund School District Criteria and Standards Review

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

#### Second Interim General Fund School District Criteria and Standards Review

34 76505 00**0**00000 Form 01CSI E826SWFXGC(2023**-2**4)

S9. Status of Other Funds

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

		negative fund balance, prepare an interim report a eddressed.	and multly ear projection for that fund. Exp	lain plans for how and when the negative fund balance will be
S9A. Identification	of Other Funds	with Negative Ending Fund Balances		
DATA ENTRY: Click	the appropriate b	utton in Itam 1. If Yes, antar data in Itam 2 and provide the	e reports referenced in Item 1.	
	1,	Are any funds other than the general fund projected to have a negative fund		
		balance at the end of the current fiscal year?	No	
		If Yes, prepare and submit to the reviewing agence multiyear projection report for each fund.	cy e report of revenues, expenditures, and	d changes in fund balance (e.g., an interim fund report) and a
	2,	If Yes, identify each fund, by name and number, for the negative balance(s) and explain the plan for		ng fund belence for the current fiscel year. Provide reasons rected,
		офизир	***************************************	
		400404		
		***************************************	***************************************	**************************************
		***************************************	***************************************	146.446.6464.44.44.46.46.64.64.64.64.64.6
		Macada.	**************************************	**************************************
		Advanta	**************************************	***************************************

# Second Interim General Fund School District Criteria and Standards Review

ADDITION	AL FISCAL INDICATORS		_		
The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.					
A1.	Do cash flow projections show that the district will end the current fiscally ear with a negative cash belance in the general fund? (Deta from Criterion 9B-1, Cash Belance, are used to determine Yes or No)	No			
A2.	is the system of personnel position control independent from the payroll system?	No			
А3.	Is enrollment decreasing in both the prior and current fiscal years?	No			
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No			
A5.	Has the district antered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No			
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No			
A7.	Is the district's financial system independent of the county office system?	No			
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education  Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No			
А9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No			
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	Cominents: (optional)				

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End of School District Second Interim Criteria and Standards Review