2023-24 SECOND INTERIM FINANCIAL REPORT

MARCH 14, 2024

Presented to the Governance Team

Laura Troutman, President

Shelly Ruiz, Clerk

Mayra Anguiano, Trustee

Lucy Martinez-Lara, Trustee

Leslie Novalis, Trustee

Terrence Davis, Superintendent

Banning
UNIFIED SCHOOL DISTRICT

Submitted by

Eddie Ramos, Director of Fiscal Services

Victor Herrera, Assistant Superintendent, Business Services

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EXECUTIVE SUMMARY

To: Mr. Terrence Davis, Superintendent

From: Mr. Victor Herrera, Assistant Superintendent, Business Services
Mr. Eddie Ramos, Director of Fiscal Services

Date: March 14, 2024

RE: **2023-24 Second Interim Financial Report - Narrative**

Summary:

The 2023-24 Second Interim Financial Report is compiled using an updated set of assumptions and general historical factors. Major components, based on actual information available at the time, such as enrollment, average daily attendance (ADA), staffing, and salary negotiations, are tabulated in this report. The level of certainty in many of the assumptions increased relative to the First Interim Financial Report in December 2023. Included in the Second Interim Financial Report are revisions for revenue projections for federal, state, and local revenues. Savings for unfilled positions are also accounted for providing a financial roadmap for end-of-fiscal-year balances. Other assumptions for future year rates such as Cost of Living Adjustment (COLA), pension plan employer contributions, consumer price index, and unemployment insurance have been implemented in projections as developed by School Services of California and recommendations by the Riverside County Office of Education (RCOE).

Education Code requires the Second Interim Financial Report to be approved by the Board of Trustees by March 15 of each fiscal year. Actual revenues and expenditures are included as of January 31, 2024 in each fund form and compare the board approved operating budget to first interim projected year totals. The next step in the cycle is developing final estimated projections for the current year and the new fiscal year budget for 2024-25 in June 2024

Projections are tabulated for three years referred to as the Multi-Year Projection for current fiscal year 2023-24 and two subsequent fiscal years 2024-25 and 2025-26. The Second Interim Financial Report self-certification of financial condition is reported as a Positive Certification, indicating the Banning Unified School District will meet all financial obligations for the current fiscal year and subsequent two fiscal years.

Narrative and Report Format:

The report is composed of three sections. First, is a narrative including a budget reserves transparency report. The second component of the report is the State Accounting Code Structure (SACS) Financial Software required fund forms. This enclosure also provides a summary of each fund presented in numerical order. The list of fund forms is provided below:

- Form C*I* – Interim Certification
- Form 01*I* – Fund 01: General Fund *(Supplemental Forms Corresponding with Fund 01)*
    - *Form MYPI – Multi-Year Projection for Fund 01: General Fund*
    - *Form CASH – Alternative Cash Flow (18 months)*
- Form 11*I* – Fund 11: Adult Education Fund
- Form 12*I* – Fund 12: Child Development Fund
- Form 14*I* – Fund 14: Deferred Maintenance
- Form 13*I* – Fund 13: Cafeteria Special Reserve Fund (Nutritional Services)
- Form 20*I* – Fund 20: Special Reserve for Postemployment Benefits
- Form 21*I* – Fund 21: Building (Bond) Fund
- Form 25*I* – Fund 25: Capital Facilities Fund
- Form 35*I* – Fund 35: County School Facilities Fund
- Form 40*I* – Fund 40: Special Reserve for Capital Outlay Projects
    - Redevelopment Agency pass-through fees not subject to LCFF deduction
- Form 51*I* – Fund 51: Bond Interest Fund (information provided by the County)
- Form 73*I* – Fund 73: Foundation Private-Purpose Trust Fund

The last section of the report is known as Supplemental Forms also required in the SACS Software. These are informational data sets for various components of the district's financial position and other statutory requirements. They are listed in alphabetical order as provided below:

- Form A*I* – Average Daily Attendance for Interim
- Form 01CS*I* – Criteria and Standards
- Form SIA*I* – Summary of Interfund Activities for Interim
- Form TRC – Technical Review Check (TRC) for Actuals to Date
- Form TRC – Technical Review Check (TRC) for Second Interim

Average Daily Attendance (ADA), Enrollment, and State Funding:

The frequency in which students attend school is known as average daily attendance (ADA). A student can earn a maximum of one (1.0) ADA for attending 100% of the school year. The following attendance reporting periods are submitted as specified below:

- **P-1:** Attendance through December 31st (determines apportionment payment schedule)
- **P-2:** Attendance through April 15th (determines funding for the fiscal year)
- **Annual:** Attendance for the complete year (determines funding only for non-public school students and Lottery education revenues)

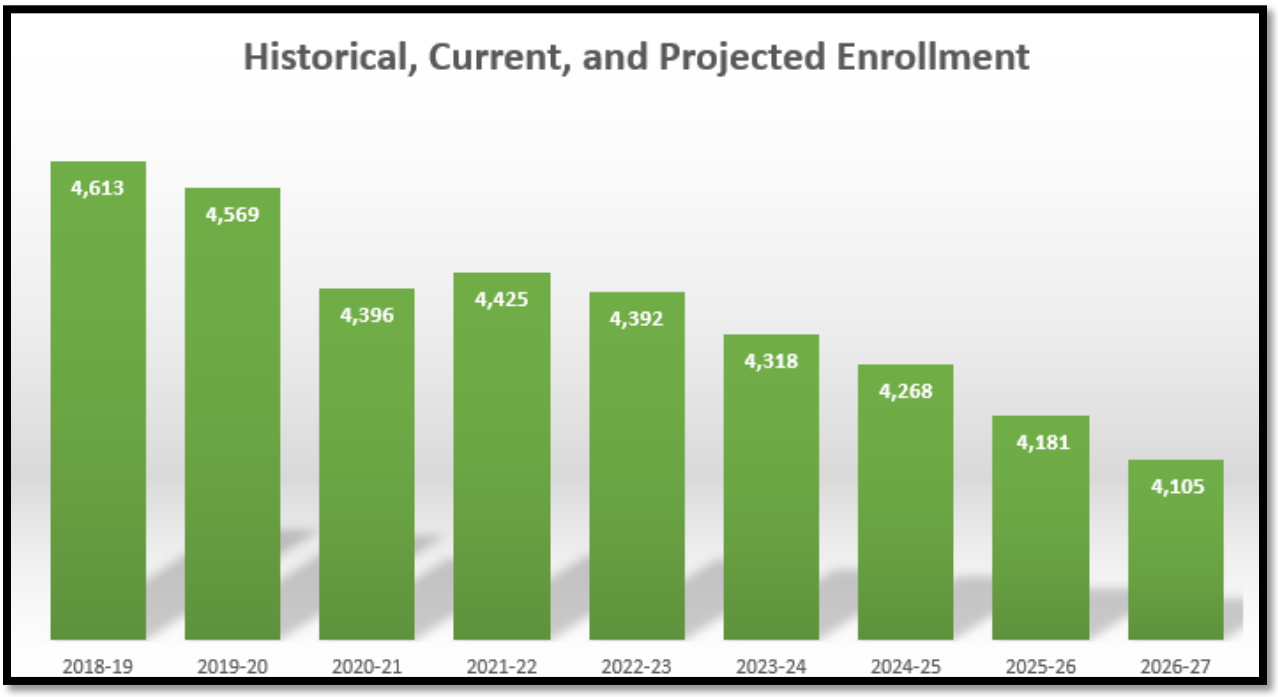
Historically in the Banning Unified School District, students attended school an average of 93%. As a result of the pandemic, students being quarantined and changes in short-term independent study in response to COVID-19, the ADA percentage projected for 2023-24 to for P-2 state attendance reporting is 91.5% and conservatively applied to the new and two subsequent year projections.

Local Control Funding Formula (LCFF) funding mechanisms have changed due to this state-wide challenge with ADA. Two new methods will have impacts for the current and future years. For 2021-22, an Attendance Yield was applied using ADA and enrollment information from 2019-20. The adjusted ADA for 2021-22 carries forward allowing for funded ADA to be the highest ADA of either the current year, prior year or new mechanism of a three-year average. The District will benefit from this method and are detailed in the multi-year projections table, however, the effects of the inflated attendance yield from 2021-22 and three-year average funded ADA sunset in 2024-25 due to a decrease in ADA percentage and student enrollment. In summary, the LCFF funding methods are listed below explaining the difference between current year and actual funded ADA:

- Funded on current year ADA if higher than prior year
- Funded on prior year ADA if current year is lower
- Three (3) prior-year average
    - 2021-22 Attendance Yield factored into average providing ADA loss relief
        - The inflated effects of the three-year average will average out in 2024-25

The chart below in Figure 1 illustrates enrollment from 2018-19 through 2023-24 and projections for two subsequent years through 2026-27:

Figure 1: *Historical, Current, and Projected Enrollment*



Future year projections assume the cohort survival method rolling forward kindergarten into first, first into second grade, and so on. In previous reporting periods, enrollment projections showed relatively flat enrollment. The latest projections are now indicating a decreasing enrollment trend. Projections in June indicated total enrollment of 4,450 students. Actual enrollment resulted in a decrease of 132 students in the current year resulting in 4,318 enrolled as of October 2023 official Census data. Current enrollment as of March 2023 remains at the same level. There was a decrease of thirty-eight (38) students enrolled in kindergarten and a net decrease of ninety-four (94) students in all other grade levels.

Historically, there has been an average decrease of 6.3% from fifth to sixth grade cohort movement. The phenomenon subsided from 2021-22 into 2022-23 yielding an increase of two (2) students. Unfortunately, prior year fifth grade student enrollment decreased by twenty-eight (28) students into the current year resulting in a loss of 7.9% also projected in the two subsequent years. At this rate, the District is expected to lose eighty-five (85) students in a three-year budget cycle.

Kindergarten enrollment is projected assuming the same as the prior year given the uncertainty of new incoming students. Applying the cohort survival method with the drop from fifth to sixth

grade, it is projected to have an impact of 217 students from 2022-23 to 2025-26. As illustrated above, there has been a decrease of 211 students when comparing pre-pandemic enrollment in 2018-19 through 2023-24. An additional 213 decrease is projected in the next three fiscal years resulting in a total net change in student enrollment of 508 students from 2018-19 to 2026-27, holding all things constant.

Local educational agencies across the state are in the third year of the Governor's implementation of the Universal Transitional Kindergarten (UTK) initiative. It will progressively expand enrollment for four-year-old students into transitional kindergarten over the two years and is currently not included in enrollment projections. For 2022-23, Transition Kindergarten (TK) increased by twenty-four (24) students with all twenty-four (24) qualifying for funding as a result of changes in age requirements. There was no change in TK enrollment in 2023-24. Below is a summary of student's change in age eligibility requirements:

- 2023-24: Students qualify for TK if their fifth birthday is on or before April 2
- 2024-25: Students qualify for TK if their fifth birthday is on or before June 2
- 2025-26: Full implementation—Students three (3) years and eleven (11) months can enroll in TK as of August 2025

These projections do not include expected growth in new construction of single-family dwellings within the District's boundaries. The District has engaged with a demographer to assist in solidifying future-year enrollment projections and student generation factors for the expected increase in single-family dwelling developments within the District's boundaries.

Enrollment is the total number of students registered to attend school. Average Daily Attendance (ADA) is the frequency in which enrolled students attend school. The main revenue source for the unrestricted general fund is the Local Control Funding Formula (LCFF) which includes base, supplemental, and concentration. ADA is multiplied by defined per student rates resulting in LCFF state funding of $65,587,080. This includes supplemental and concentration funding for $19,149,254 to provide increased or improved student services to students.

Students of highest needs generate additional supplemental funding above base funding: each English learner (EL), free or reduced-price meal (FRPM) or socioeconomically disadvantaged, and foster youth students generate an additional 20% of the qualifying student's adjusted grade span target base rate. Concentration grant funding is for districts with certified unduplicated pupil percentage (UPP) over 55% and receive an additional 65% of base funding over the threshold. Students in these subgroups are counted only once known as unduplicated pupil counts (UPC). The Local Control Accountability Plan (LCAP) is required to demonstrate budgeted supplemental and concentration funding for increased and improved services. Actions

within the LCAP goals may include funding outside of LCFF such as other federal or state funding.

Each year, certified student data is captured on the first Wednesday of October known as "Census Day" which takes a snapshot of student counts and populations. The District's projected unduplicated pupil percentage (UPP) is estimated at 91.0% for the 2023-24 fiscal year with final figures certified in February 2024. Supplemental and concentration funding for the year is calculated based on a three-year rolling average of 91.7%. The three-year average benefits from the higher UPP of 93.0% in 2021-22 has since reduced to 91.0% moving forward. The decrease in UPP yielded a reduction of $1.4 million in Supplemental and Concentration funding within the three-year budget cycle.

Total LCFF Revenue of $65,587,080 is funded with three (3) sources:

- **$9,231,685 or 14.1%** - Local property tax receipts property (secured and unsecured), supplemental and community redevelopment taxes
- **$12,942,076 or 19.7%** - Education Protection Account (EPA) tax collections
- **$43,413,319 or 66.2%** - State Aid (State's General Fund)

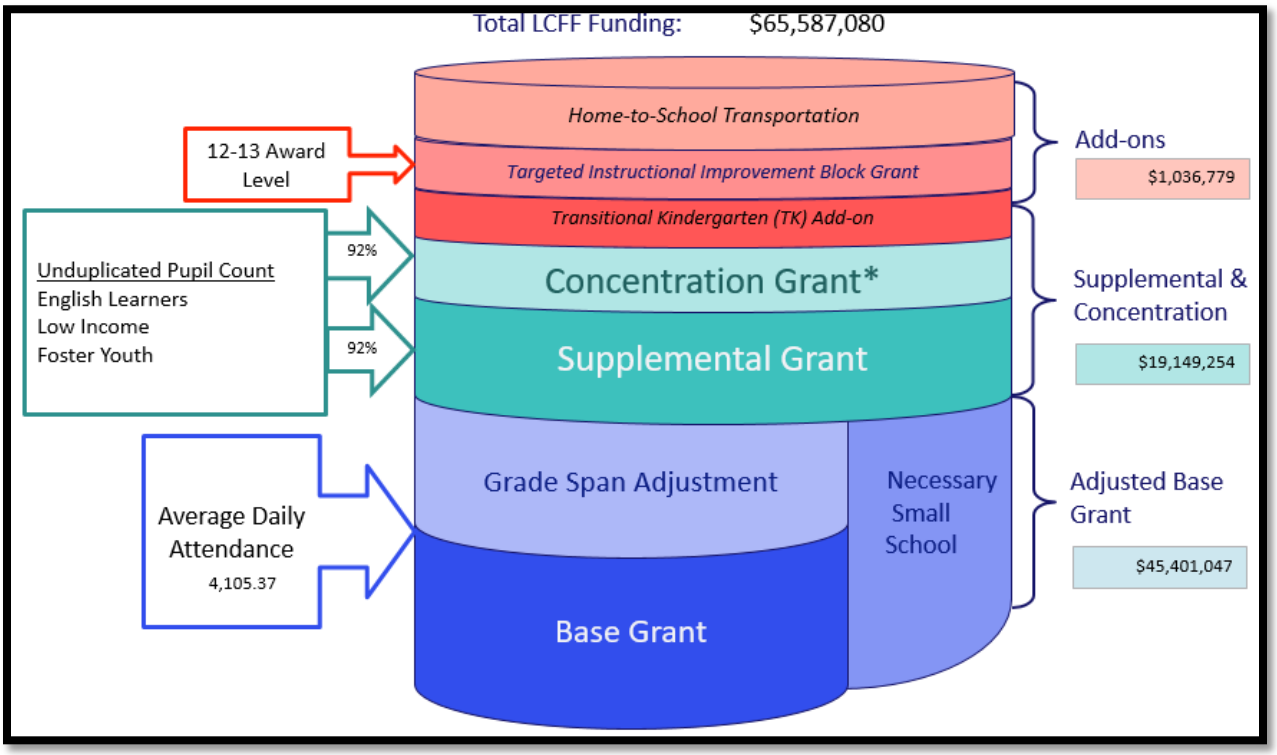
***Table 1**: Local Control Funding Formula (LCFF) Factors & Funding*

LCFF SUMMARY	2023-24	2024-25	2025-26
Enrollment	4,318	4,268	4,181
P-2 Projected ADA	3,953	3,907	3,827
ADA%	91.5%	91.5%	91.5%
Funded ADA	4,099	3,995	3,920
LCFF Funding Methodology	3-year Average	3-year Average	3-year Average
UPP 3-year Average	91.7%	91.0%	91.0%
Supplemental & Concentration Funding	$19,149,254	$18,532,254	$18,673,195
LCFF Total Funding	**$65,587,080**	**$0**	**$0**

Other Components of the Local Control Funding Formula (LCFF):

The Governor's May Revised Proposed Budget included an 8.22% Cost of Living Adjustment (COLA) for 2023-24. The 2024-25 COLA projection was revised down to 0.76% later discussed in the report. The statutory COLA applies to some state programs such as Special Education and the mandated block grant. Add-ons, carried forward from revenue limit funding structure in 2012-13 remain as part of ongoing LCFF funding. LCFF funding breakdown in Figure 2 is provided below:

Figure 2: *LCFF Breakdown of Funding*



Education Protection Account:

Proposition 30 in 2012 established the EPA later amended and extended in 2016 by Proposition 55. The 2023-24 Education Protection Account appropriation is estimated at $12,942,076. Changes in the EPA do not impact school funding directly. A decrease in EPA only increases the State Aid funding requirement through the mechanism of Proposition 98 funding for Kindergarten to 14th grade (community colleges). Distribution of expenditures for the total allocation has been budgeted for classroom teacher salaries and benefits.

Cash Flow:

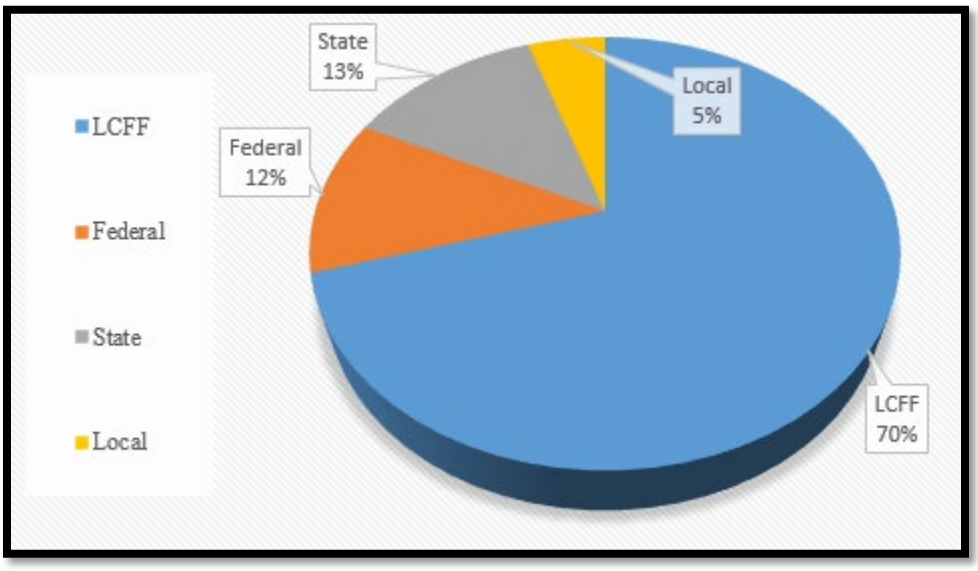
Cash flow projections demonstrate a positive cash balance at the end of each month for the next eighteen (18) months. Healthy reserves, assignments and commitments as components of the fund balance help maintain positive cash balances. The district will not be requiring temporary cash borrowing.

General Fund Combined Revenues:

Combined revenues are shown below in a table and graph format. Due to the increase in one-time federal and state funding, percentages are shifted. Typically, the Local Control Funding Formula accounts for about 80% of total revenues but resulted in 70% for 2023-24. It is not a decrease in funding but rather a smaller percentage as compared to increased state and federal funding.

***Table 2**: General Fund Revenues and Pie Chart Breakdown by Percentage*

Revenue Source	Unrestricted	Restricted	Combined
LCFF Sources	$65,587,080	$0	$65,587,080
Federal Revenue	0	10,889,018	$10,889,018
State Revenue	1,630,963	10,222,240	$11,853,203
Local Revenue	410,191	4,343,742	$4,753,933
Total Revenue	**$67,628,234**	**$25,455,001**	**$93,083,235**

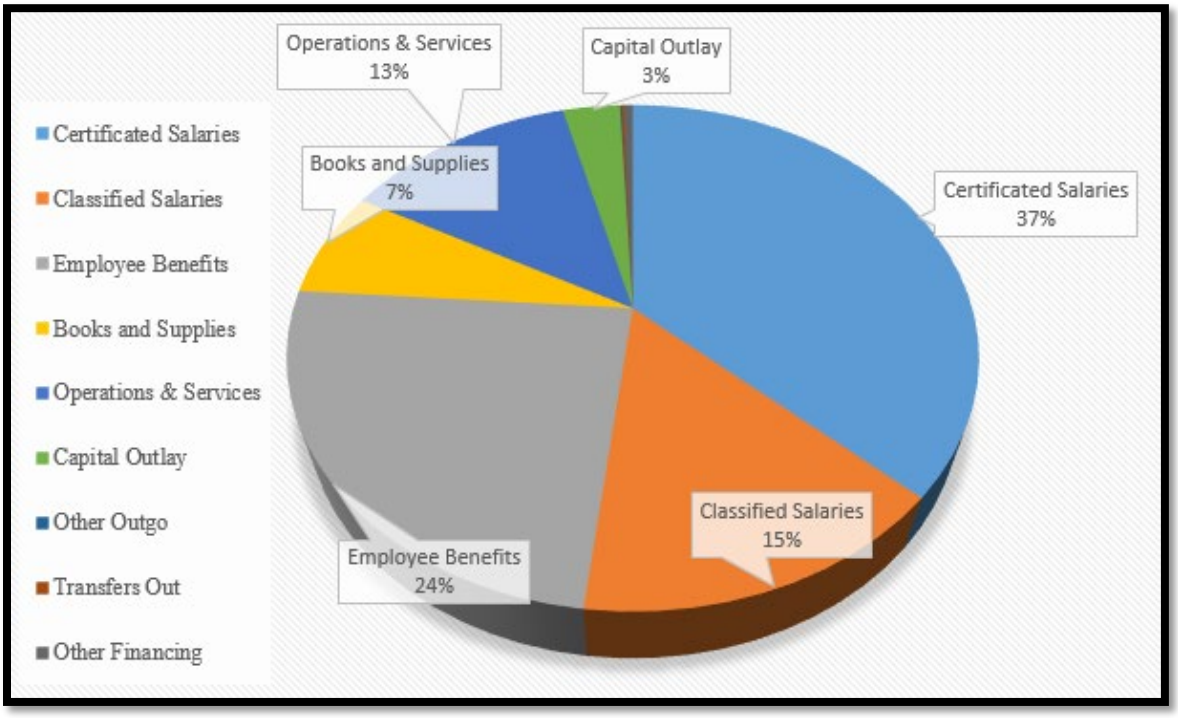


General Fund Combined Expenditures:

Combined expenditures are broken down into the following categories below. Employee salaries and benefits accounted for 76% of total expenditures combined. Due to recent employee compensation increases, this percentage is now close to 86%; however, ratios are shifted slightly due to one-time funding for expenditures other than salaries and benefits.

Table 3: *General Fund Expenditures and Pie Chart Break-down by Percentage*

Expenditure Categories	Unrestricted	Restricted	Combined
Certificated Salaries	$25,917,468	$8,503,621	$34,421,089
Classified Salaries	10,072,352	4,000,848	14,073,200
Employee Benefits	15,052,705	7,652,246	22,704,951
Books and Supplies	3,178,632	3,289,811	6,468,443
Services and Operations	5,376,731	6,758,375	12,135,106
Capital Outlay	464,614	2,560,051	3,024,665
Other Outgo – Tuition	-	50,000	50,000
Other Outgo – Indirect Cost	(768,321)	642,116	(126,205)
Other Financing Uses	-	500,000	500,000
Total Expenditures	**$59,294,180**	**$33,957,069**	**$93,251,248**



Additional One-time and Ongoing Funding:

There have been many changes in funding in response to the learning loss due to the pandemic. The budgetary complexity is magnified with additional funding resources that are one-time in nature with ongoing expenditures and must be approached thoroughly to ensure ongoing funding is capturing the cost once one-time funding expires or is exhausted. Most one-time funding grants will expire in September 2024. Provided below is a summary of one-time funding budget amounts for the current and two subsequent fiscal years:

Table 4: *Additional Funding & Expenditure Budgeted Amounts*

Resource	Description	2023-24	2024-25	2025-26
2600	*Expanded Learning Opportunities Program (ELOP)**	*5,603,101*	*5,603,101*	*5,603,101*
3213	Elementary/Secondary School Emergency Relief (ESSER III)	3,009,719	Fully Spent	Fully Spent
3214	ESSER III Learning Loss	1,871,118	Fully Spent	Fully Spent
3219	Expanded Learning Opportunities Grant (ELOG) ESSER III	22,822	Fully Spent	Fully Spent
6266	Educator Effectiveness	150,000	155,304	160,621
6536	Special Education Dispute Prevention	Fully Spent	Fully Spent	Fully Spent
6537	Special Education Learning Recovery	Fully Spent	Fully Spent	Fully Spent
7028	Child Nutrition Kitchen Infrastructure	21,121	Fully Spent	Fully Spent
7029	Child Nutrition Staff Trainings	4,000	4,113	4,224
7311	Classified Employees Professional Development	22,723	Fully Spent	Fully Spent
7425	Expanded Learning (State ELOG)	343,426	Fully Spent	Fully Spent
7426	Expanded Learning - Paraprofessionals (ELOG)	169,293	Fully Spent	Fully Spent
9023	California Schools Health Air, Plumbing and Efficiency (CalSHAPE)	57,187	Fully Spent	Fully Spent
	Total Additional Restricted Funding	**5,671,408**	**159,417**	**164,845**

**Currently ongoing but a conservative approach was taken should future economic cycles impact State Revenues that could result in program funding cuts. It was not included in the total additional restricted funding amount.*

Multiple one-time funding sources span multiple years and have been included in the multi-year projection (MYP). The intent of one-time funding is for one-time expenditures. Salaries are considered ongoing costs and are typically not budgeted from one-time funding. Though ongoing costs have previously been budgeted from one-time funding, applicable expenditures have been shifted to ongoing revenues in the unrestricted general fund and other ongoing funding to support the continuity of services for students of the highest needs. Salary adjustments in Form MYP demonstrate the expenditure shift from the restricted to the unrestricted general fund.

Changes in Second Interim as Compared to First Interim:

Budget adjustments from First to Second Interim are typical minor. The focus of Second Interim is to estimate as closely as possible to year-end balances. As the Fiscal Services team continue to

improve its internal controls and validation of expenditures, significant changes are listed below. In addition, savings due to vacancies are thoroughly reviewed and expenditure projections for salaries and benefits are reduced. Savings are offset by an increase in substitute employee costs in most instances. Note, Form 01 in the state software includes the original board approved budget and changes in budgets before generating interim projected totals. The form compares the current operating budget to projected totals. Table 5 compares the first interim budget to second interim projections.

Summary of Major Changes (Combined General Fund):

- $3.1 million increase in total revenues
    - LCFF revenues slight increase due to revision enrollment
    - State restricted revenues for Expanded Learning Program and transportation reimbursement
    - Local revenues that include Medi-Cal Administrative Activities
- $1.7 million decrease in total expenditures
    - Decrease in overall salaries and benefits for vacancies
    - Decrease in overall expenditures to match activity within the fiscal year and not associated with revenue increases
- $3.8 million increase in restricted program balances that carry forward into next yea
- $0.5 million increase in assignments for home-to-school transportation carryover
- $0.7 million increase in commitments for Supplemental & Concentration carryover
- $4.4 million decrease to the fund balance before other components of the fund balance
    - Net of increase in revenues and decrease in expenditures
- $0.3 million or 0.24% decrease in Reserves for Economic Uncertainties (REU)
    - Minimal change in REU on target with the first interim

Table 5: Major Changes Between Reporting Periods

General Fund - Unrestricted & Restricted Combined	Adopted Budget (a)	First Interim Projection (b)	Difference (b) – (a)
LCFF Sources	$65,580,992	$65,587,080	$6,088
Federal Revenue	10,782,616	10,889,018	106,402
State Revenue	9,600,158	11,853,203	2,253,045
Local Revenue	4,032,718	4,753,933	721,215
Total Revenues	**89,996,485**	**93,083,235**	**3,086,750**
Salaries and Benefits	71,400,721	71,199,240	(201,482)
Books and Supplies	7,058,087	6,468,443	(589,644)
Services and Operations	11,625,008	12,135,106	510,098
Capital Outlay	4,937,552	3,024,665	(1,912,887)
Other Outgo and Transfers Out	(76,205)	(76,205)	0
Total Expenditures	**94,945,164**	**93,251,248**	**(1,693,915)**
Net Change to Fund Balance*	(4,948,678)	(168,013)	4,780,665
Beginning Fund Balance	41,582,919	41,582,919	0
Ending Fund Balance	36,634,241	41,414,906	4,780,665
Commitments, Nonspendable, and Restricted Balances	29,351,294	33,972,863	4,621,568
Assignments	986,227	1,479,757	493,531
Reserve for Economic Uncertainties	**$6,296,720**	**$5,962,286**	**($334,434)**
Reserve for Economic Uncertainties %	**6.63%**	**6.39%**	**-0.24%**

Components of the Ending Fund Balance:

There are five (5) major categories or components of the ending fund balance as required by the Governmental Accounting Standards Board (GASB) Statement 54:

1. **Nonspendable** – include revolving cash maintained in local bank and inventory stores amounts available in the warehouse.
2. **Restricted** – include balances from restricted resources within the restricted general fund that are intended for a specific purpose such as the Expanded Learning Opportunities Program.
3. **Committed** – can only be committed by the Board of Trustees for anticipated expenditures in the future such as a textbook adoption. Commitments are not included in

the fund balance reserve cap. Amounts projected are isolated for the corresponding fiscal year and are not added year-over-year.

4. **Assignments** – can be assigned during interim or budget reporting for unrestricted general fund balances earmarked for specific programs such as program carryover and anticipated fund balance needs such as contingencies or loss of ADA. Assignments are included in the fund balance reserve cap.

Table 6: *Assignments and Commitments*

Budget Reserves Transparency (Components of the Fund Balance)			
Assignments	**2023-24**	**2024-25**	**2025-26**
Unrestricted Program Carryover	$932,126	$932,126	$932,126
Total Assignments	**$932,126**	**$932,126**	**$932,126**
Commitments	**2023-24**	**2024-25**	**2025-26**
Supplemental & Concentration Carryover	$1,100,030	$1,100,030	$0
Career Tech Education Equipment	800,000	800,000	300,000
Banning High School Single Point of Entry	500,000	500,000	300,000
Technology Infrastructure	1,500,000	1,500,000	1,000,000
Textbook Adoption - Math	2,500,000	2,500,000	2,500,000
One-time Funding Potential Ongoing Expenditures	1,500,000	1,100,000	0
Labor Relations	0	0	0
Attendance Loss Due to COVID-19	2,000,000	0	0
Unforeseeable Mitigating Operational Factors	2,400,000	0	0
Student & Staff Safety Improvement Measures	1,300,000	1,000,000	500,000
Universal Transitional Kindergarten	500,000	1,500,000	1,500,000
Total Commitments	**$14,100,030**	**$10,000,030**	**$6,100,000**

Multi-Year Projection (MYP) & Reserve Cap:

Multi-year projections are developed based on internal planning factors such as enrollment and ADA. External assumptions, in addition to recommendations by the Riverside County Office of Education (RCOE), were included in the Enacted Budget approved by the Governors in June and published in the School Services of California (SSC) Dartboard. Latest projections in state revenues have resulted a decrease in the cost of living adjustment (COLA) significantly impacting public school district funding across the state.

First and Second Interim budget reports in December and March, respectfully, require a self-certification as either positive, qualified, or negative. Second Interim Financial Report budget projections indicate a "Positive Certification" as the District anticipates meeting its financial obligations for the current and subsequent two fiscal years.

Table 7: *Multi-Year Projection (MYP) for the Current and Two Subsequent Fiscal Years*

Combined Three-year Projections	2023-24	2024-25	2025-26
Revenues	$93,083,235	$84,514,583	$85,255,931
Expenditures	93,251,248	87,337,264	89,030,698
Deficit/Excess	(168,013)	(2,822,681)	(3,774,767)
Beginning Fund Balance	41,582,919	41,414,906	38,592,225
Ending Fund Balance	41,414,906	38,592,225	34,817,458
Components of the Fund Balance	35,452,620	32,840,989	30,744,698
Reserve for Economic Uncertainties (REU)	$5,962,286	$5,751,236	$4,072,760
REU % (REU / Expenditures)	**6.39%**	**6.59%**	**4.57%**
Components Subject to the Reserve Cap (REU + Assignments)	$7,442,043	$7,230,994	$5,552,517
Reserve Cap Percentage (%)	**7.98%**	**8.28%**	**6.24%**

The REU percentage is a factor of the REU balance divided by total general fund expenditures. However, Proposition 2 as approved in 2014 requiring the state to make deposits into the Public School System Stabilization Account impacted changes to the recognition of the reserves. The required deposits are projected to be at least 3% of education funding in the Governor's Budget for 2023-24 triggering caps on school district fund balance reserves. Carrying forward, for 2023-24, school districts will be required to maintain a fund balance reserve of no more than 10% also known as the reserve cap which includes the REU and assignments as a factor of total general fund expenditures.

Though the REU is 6.39% in the current budget year, when adding assignments as a component of the fund balance, reserve is higher at 7.98% meeting the reserve cap requirement of 10.00%. Commitments of the fund balance are not included in the reserve cap. These commitments are anticipated expenditures reserved as a component of the fund balance ultimately allowing the District to meet its financial obligations in the current and two subsequent fiscal years.

Multiple one-time funding sources span multiple years and have been included in the multi-year projection (MYP). The intent of one-time funding is for one-time expenditures. Salaries are considered ongoing costs and are typically not budgeted from one-time funding. Though ongoing costs have previously been budgeted from one-time funding, applicable expenditures have been shifted to ongoing revenues such as the unrestricted general fund, Supplemental Concentration Grant and other ongoing funding to support the continuity of services for students. Salary adjustments in Form MYP demonstrate the expenditure shift from the restricted to the unrestricted general fund.

The Enacted Budget included a projected COLA of 3.94% for fiscal year 2024-25 included in the MYP that was revised down to 1.27% in December 2023. The latest projections provided by the Department of Finance and validated by other agencies has been revised down to 0.76%. Additionally, the COLA projection for 2025-26 was reduced from 3.29% to 2.73%. The District's effort in balancing the budget moving forward is dependent on making on-going budget adjustments (expenditures) and increasing revenues. A Budget Stabilization Plan (BSP) will be developed to address state revenue shortfalls anticipated for future years. Deficit spending projections are offset by healthy reserves, however, they are being spent down and swift action needs to be taken to balance the budget moving forward.

Provided below is an analysis that include the reduction in the most current projected COLA for the Unrestricted General Fund:

Table 8: *Potential Reduction in COLA from 3.94% to 0.78% for 2024-25 Analysis*

Potential Changes in COLA	2023-24	2024-25	2025-26
First Interim Applied COLA	8.22%	3.94%	3.29%
Unrestricted General Fund Net Deficit	($2,612,449)	($2,021,663)	($2,816,633)
Second Interim Applied COLA	8.22%	0.76%	2.73%
LCFF Revenue Decrease	6,088	(2,039,111)	(2,453,465)
Interim Adjustments	894,820	(250,275)	(308,408)
Potential Total Defecit	**($1,711,541)**	**($4,311,049)**	**($5,578,506)**

Reinstating a 93% ADA as compared to the current ADA percentage of 91.5% had yielded a loss of revenue of $5.2 million over the three-year budget cycle, however, it included the budget projection of increased enrollment in 2024-25 and a slight decrease in 2025-26 which changed the funding methodology as explained in the ADA section of this narrative. The BSP target for 2024-25 is $4.3 million with an additional $1.3 million in 2025-26. Targets can be achieved by

either increasing revenues or reducing expenditures. The District will explore all options to closr the funding gap as a result of decreased enrollment, decreased ADA, decreased COLA and increase in labor costs for salaries and benefits.

Table 9 below lists the major assumptions included in the MYP in addition to enrollment information provided in the funding section of this narrative:

Table 9: *Set of Assumptions for Development of the MYP*

Assumptions	2023-24	2024-25	2025-26
LCFF COLA	8.22%	0.76%	2.73%
Certificated Step & Column Increase	2.44%	2.44%	2.44%
Classified Column Increase	5.00%	5.00%	5.00%
CalSTRS Pension Employer Rate	19.10%	19.10%	19.10%
CalPERS Pension Employer Rate	26.68%	27.70%	28.30%
State Unemployment Insurance (SUI)	0.05%	0.05%	0.05%
Consumer Price Index (CPI)	3.54%	3.02%	2.65%

Step and column increase or salary schedule movement due to tenure is naturally built into budget projections. The salary schedule compression for certificated bargaining staff increased from 1.99% to 2.44%. The salary schedule reorganization with classified labor partners increased projected step movement from 1.86% to 5.00%. Once step movement on the salary schedule tops off, the percentage will stabilize to approximately 2.50%. Increases to pension plan employer costs have increased significantly in the last nine (9) years. The California State Teachers' Retirement System (CalSTRS) is flat at 19.10%. The California Public Employees' Retirement System (CalPERS) pension cost is projected to increase by 6.00% in the next three fiscal years, equivalent to $0.7 million.

Other Funds Outside the General Fund:

Provided below is a summary of fund balances in other funds:

- Fund 12 – Child Development Fund
    - Projected fund balance: $205,435
- Fund 13 – Child Nutritional Services Fund

    - Projected fund balance:$1,461,900
- Fund 14 – Deferred Maintenance Fund
    - Projected fund balance: $500,000
        - $2,258,651 in projected expenditures for roofing repairs
- Fund 25 – Capital Facilities (Developer Fees)
    - Projected fund balance: $0
        - $1,753,587 in projected expenditures for the Florida Street Discovery Center Transitional Kindergarten facilities expansion project (district match requirement for state grant facilities funding) and the Facilities Master Plan
- Fund 21 – Bond Fund
    - Projected fund balance: $308,073
        - Planning to fully spend early in 2024-25 for the Banning High Career Technical Education Construction & Trades Workshop HVAC system and outdoor shade structures for the automotive shop.
- Fund 35 State School Facilities Fund
    - Projected fund balance: $9,448
        - $8,398,172 in projected expenditures for Florida Street Discovery Center Transitional Kindergarten facilities expansion project (state grant)
- Fund 40 Special Reserve for Capital Projects
    - Projected fund balance: $66,612
        - $1,824,289 in facilities improvement projects and facilities planning support

Next Steps:

Currently, four (5) out of six (6) economic factors are available resulting in the LAO's lowered 0.76% COLA for 2024-25. The Governors will release its May Revised Budget in May 2024. The final economic factors will be available by April 2024 and the Governor's May Revised Budget projections will be released with a final COLA, holding all things constant. The District will develop a Budget Stabilization Plan (BSP) to mitigate state budgetary shortfalls for K-14 public education.

Recommendation:

It is recommended that the Banning Unified School District Board of Trustees take the following action on March 14, 2024 to approve the 2023-24 First Interim Financial Report.

END OF NARRATIVE

BANNING UNIFIED SCHOOL DISTRICT

SECOND INTERIM ENDING FUND BALANCES

FISCAL YEAR 2023-24

Fund Form	Fund Description	Second Interim Projections			Ending Balance
		Beginning Balance	Revenues	Expeditures	
01	*Unrestricted*	*$ 23,333,613*	*$ 67,628,234*	*$ (69,339,775)*	*$ 21,622,073*
	Restricted	*$ 18,249,306*	*$ 35,000,596*	*$ (33,457,069)*	*$ 19,792,833*
	GENERAL FUND*	$ 41,582,919	$ -		$ 41,414,906
08	**STUDENT ACTIVITY REVENUE**	$ -	$ -	$ -	$ -
11	**ADULT EDUCATION**	$ 13,501	$ 154,847	$ (168,348)	*$ 0*
12	**CHILD DEVELOPMENT**	$ 170,186	$ 1,385,124	$ (1,349,876)	*$ 205,435*
13	**NUTRITION SERVICES**	$ 2,117,924	$ 4,572,323	$ (5,228,347)	*$ 1,461,900*
14	**DEFERRED MAINTENANCE**	$ 2,238,652	$ 520,000	$ (2,258,651)	*$ 500,001*
17	**SPECIAL RESERVE-NON CAPITAL**	$ 4	$ -	$ -	*$ 4*
20	**SPECIAL RESERVE POST EMPLOYMENT BENEFITS**	$ 541,636	$ -	$ -	*$ 541,636*
21	**BUILDING**	$ 985,805	$ -	$ (677,732)	*$ 308,073*
25	**CAPITAL FACILITIES**	$ 1,452,945	$ 300,642	$ (1,753,587)	*$ 0*
35	**COUNTY SCHOOL FACILITIES**	$ 9,448	$ 8,398,172	$ (8,398,172)	*$ 9,448*
40	**SPECIAL RESERVE FUND**	$ 746,247	$ 1,144,654	$ (1,824,289)	*$ 66,612*
51	**BOND INTEREST AND REDEMPTION (COUNTY MAINTAINED)**	$ -	$ 6,461,878	$ (6,461,878)	*$ (0)*
73	**FOUNDATION PRIVATE PURPOSE TRUST FUND**	$ 12,735		$ 12,759	*$ 25,494*
TOTALS		**$ 49,872,002**	**$ 22,937,640**	**$ (28,108,120)**	**$ 44,533,508**

*Before components and assginments of the fund balance

Form CI –
Interim
Certification

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

Signed: _____ Date: 3/14/24
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Victor Herrera Telephone: 951-922-0200

Title: Assistant Superintendent, Business Services E-mail: vherrera@banning.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since 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.	X	
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	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

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?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	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	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

School Accounting Code Structure
State Financial Software
(SACS)

Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund		G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Form 01 –
Fund 01: General Fund

Form MYPI –
General Fund Multi-year Projection

Form CASH –
Alternative Cash flow Form
(18 months)

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	65,470,821.00	65,580,992.00	37,505,700.50	65,587,080.00	6,088.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	196,710.98	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,098,650.00	1,324,080.00	879,830.62	1,630,963.00	306,883.00	23.2%
4) Other Local Revenue		8600-8799	425,191.00	410,191.00	1,511,040.91	410,191.00	0.00	0.0%
5) TOTAL, REVENUES			67,994,662.00	67,315,263.00	40,093,283.01	67,628,234.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,679,876.00	26,669,884.75	14,209,766.22	25,917,467.62	752,417.13	2.8%
2) Classified Salaries		2000-2999	9,096,576.00	10,159,775.87	5,713,294.83	10,072,351.69	87,424.18	0.9%
3) Employee Benefits		3000-3999	14,736,190.00	15,445,252.10	8,157,820.64	15,052,704.65	392,547.45	2.5%
4) Books and Supplies		4000-4999	2,130,285.00	3,096,710.87	1,409,838.19	3,178,631.69	(81,920.82)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	5,511,476.00	5,527,027.74	2,477,996.23	5,376,730.87	150,296.87	2.7%
6) Capital Outlay		6000-6999	370,397.00	994,274.00	209,916.37	464,614.00	529,660.00	53.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	200,633.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(563,152.00)	(771,021.00)	(383,809.46)	(768,321.00)	(2,700.00)	0.4%
9) TOTAL, EXPENDITURES			57,961,648.00	61,121,904.33	31,995,456.02	59,294,179.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,033,014.00	6,193,358.67	8,097,826.99	8,334,054.48		
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	(7,273,613.00)	(8,788,322.29)	0.00	(10,045,595.07)	(1,257,272.78)	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,273,613.00)	(8,788,322.29)	0.00	(10,045,595.07)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,759,401.00	(2,594,963.62)	8,097,826.99	(1,711,540.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,364,536.00	23,333,613.34		23,333,613.34	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)			21,364,536.00	23,333,613.34		23,333,613.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,364,536.00	23,333,613.34		23,333,613.34		
2) Ending Balance, June 30 (E + F1e)			24,123,937.00	20,738,649.72		21,622,072.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	30,000.00	30,000.00		30,000.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	16,798,470.00	14,184,874.50		14,100,029.50		
Supplemental & Concentration Carryover	0000	9760				*1,100,029.50*		
Career Tech. Ed. Fixtures & Equipment	0000	9760				*800,000.00*		
Banning High Admin. Single Point of Entry	0000	9760				*500,000.00*		
Technology Infrastructure	0000	9760				*1,500,000.00*		
Math Textbook Adoption	0000	9760				*2,500,000.00*		
One-time Funded Potential Ongoing Expenditures	0000	9760				*1,500,000.00*		
COVID-19 Attendance Loss	0000	9760				*2,000,000.00*		
Unforeseeable Mitigating Operating Factors	0000	9760				*2,400,000.00*		
Student & Staff Safety Improvement Measures	0000	9760				*1,300,000.00*		
Universal Transitional Kindergarten Facilities Expansion Match	0000	9760				*500,000.00*		
d) Assigned								
Other Assignments		9780	932,126.00	109,915.54		1,479,757.38		
Unrestricted Program in Unrestricted General Fund Carryover	0000	9780				*745,647.94*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,313,341.00	6,363,859.68		5,962,285.87		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	42,581,685.00	43,407,231.00	26,615,489.00	43,413,319.00	6,088.00	0.0%
Education Protection Account State Aid - Current Year		8012	13,153,753.00	12,942,076.00	6,660,770.00	12,942,076.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,312.00	68,990.00	10,505.62	68,990.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,211,956.00	8,660,513.00	2,811,572.00	8,660,513.00	0.00	0.0%
Unsecured Roll Taxes		8042	374,072.00	440,402.00	450,238.77	440,402.00	0.00	0.0%
Prior Years' Taxes		8043	394,246.00	555,110.00	555,109.72	555,110.00	0.00	0.0%
Supplemental Taxes		8044	301,749.00	413,840.00	250,977.54	413,840.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(927,829.00)	(1,186,651.00)	62,363.09	(1,186,651.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,325,100.00	316,312.00	140,577.76	316,312.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			65,485,044.00	65,617,823.00	37,557,603.50	65,623,911.00	6,088.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,223.00)	(36,831.00)	(51,903.00)	(36,831.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,470,821.00	65,580,992.00	37,505,700.50	65,587,080.00	6,088.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	(20.96)	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	196,731.94	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	196,710.98	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								

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)
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	186,163.00	186,163.00	186,344.00	186,163.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	694,437.00	731,223.00	413,493.62	718,903.00	(12,320.00)	-1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	70,312.00	70,312.00	0.00	70,312.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,147,738.00	336,382.00	279,993.00	655,585.00	319,203.00	94.9%
TOTAL, OTHER STATE REVENUE			2,098,650.00	1,324,080.00	879,830.62	1,630,963.00	306,883.00	23.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,350.38	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%

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)
Leases and Rentals		8650	0.00	0.00	902.19	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	1,145,760.50	60,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	365,191.00	350,191.00	275,935.84	350,191.00	0.00	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	85,092.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,191.00	410,191.00	1,511,040.91	410,191.00	0.00	0.0%
TOTAL, REVENUES			67,994,662.00	67,315,263.00	40,093,283.01	67,628,234.00	312,971.00	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	22,044,110.00	21,790,156.76	11,359,341.41	21,079,173.01	710,983.75	3.3%
Certificated Pupil Support Salaries		1200	1,238,321.00	1,256,271.51	750,006.77	1,248,515.04	7,756.47	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,240,014.00	3,507,518.48	2,072,744.82	3,485,508.73	22,009.75	0.6%
Other Certificated Salaries		1900	157,431.00	115,938.00	27,673.22	104,270.84	11,667.16	10.1%
TOTAL, CERTIFICATED SALARIES			26,679,876.00	26,669,884.75	14,209,766.22	25,917,467.62	752,417.13	2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,018,818.00	1,030,532.00	345,958.46	1,040,607.98	(10,075.98)	-1.0%
Classified Support Salaries		2200	2,762,892.00	2,960,184.30	1,834,538.05	2,878,248.09	81,936.21	2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,046,295.00	1,164,600.72	634,173.35	1,146,367.72	18,233.00	1.6%
Clerical, Technical and Office Salaries		2400	2,899,911.00	3,342,878.12	1,981,384.21	3,306,407.17	36,470.95	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	1,368,660.00	1,661,580.73	917,240.76	1,700,720.73	(39,140.00)	-2.4%
TOTAL, CLASSIFIED SALARIES			9,096,576.00	10,159,775.87	5,713,294.83	10,072,351.69	87,424.18	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,035,417.00	5,010,874.49	2,550,950.08	4,849,191.19	161,683.30	3.2%
PERS		3201-3202	2,362,186.00	2,582,021.35	1,256,787.72	2,504,955.29	77,066.06	3.0%
OASDI/Medicare/Alternative		3301-3302	1,073,519.00	1,193,112.69	652,247.23	1,186,406.21	6,706.48	0.6%
Health and Welfare Benefits		3401-3402	4,216,805.00	4,441,496.63	2,627,648.69	4,277,245.41	164,251.22	3.7%
Unemployment Insurance		3501-3502	17,874.00	33,174.63	13,873.69	31,837.74	1,336.89	4.0%
Workers' Compensation		3601-3602	1,352,705.00	1,415,430.34	756,146.58	1,395,910.35	19,519.99	1.4%
OPEB, Allocated		3701-3702	309,484.00	360,665.61	138,288.80	366,574.60	(5,908.99)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	368,200.00	408,476.36	161,877.85	440,583.86	(32,107.50)	-7.9%
TOTAL, EMPLOYEE BENEFITS			14,736,190.00	15,445,252.10	8,157,820.64	15,052,704.65	392,547.45	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	4,228.00	4,227.79	4,228.00	0.00	0.0%
Books and Other Reference Materials		4200	16,020.00	25,429.00	12,489.97	26,935.66	(1,506.66)	-5.9%
Materials and Supplies		4300	1,911,445.00	2,334,807.87	772,178.91	2,358,726.24	(23,918.37)	-1.0%
Noncapitalized Equipment		4400	202,820.00	732,246.00	620,941.52	788,741.79	(56,495.79)	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,130,285.00	3,096,710.87	1,409,838.19	3,178,631.69	(81,920.82)	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	145,050.00	128,211.00	65,933.64	155,728.12	(27,517.12)	-21.5%
Dues and Memberships		5300	71,700.00	92,206.00	78,756.75	95,205.70	(2,999.70)	-3.3%
Insurance		5400-5450	540,361.00	540,361.00	540,360.35	540,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,109,190.00	1,972,446.00	706,475.49	1,972,496.00	(50.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	377,091.00	567,511.74	189,784.43	562,817.67	4,694.07	0.8%
Transfers of Direct Costs		5710	(31,662.00)	(79,813.00)	(3,696.44)	(61,805.00)	(18,008.00)	22.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	12,993.63	3,781.24	(3,781.24)	New
Professional/Consulting Services and Operating Expenditures		5800	2,062,946.00	2,071,605.00	722,588.38	1,695,346.14	376,258.86	18.2%
Communications		5900	236,800.00	234,500.00	164,800.00	412,800.00	(178,300.00)	-76.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,511,476.00	5,527,027.74	2,477,996.23	5,376,730.87	150,296.87	2.7%
CAPITAL OUTLAY								
Land		6100	62,574.00	114,000.00	5,600.00	100,000.00	14,000.00	12.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	388,802.00	172,288.27	111,058.00	277,744.00	71.4%
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	287,823.00	471,472.00	16,415.12	233,556.00	237,916.00	50.5%
Equipment Replacement		6500	20,000.00	20,000.00	15,612.98	20,000.00	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			370,397.00	994,274.00	209,916.37	464,614.00	529,660.00	53.3%

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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	28,447.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	172,186.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	200,633.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(530,266.00)	(644,816.00)	(330,102.29)	(642,116.00)	(2,700.00)	0.4%
Transfers of Indirect Costs - Interfund		7350	(32,886.00)	(126,205.00)	(53,707.17)	(126,205.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(563,152.00)	(771,021.00)	(383,809.46)	(768,321.00)	(2,700.00)	0.4%
TOTAL, EXPENDITURES			57,961,648.00	61,121,904.33	31,995,456.02	59,294,179.52	1,827,724.81	3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,273,613.00)	(8,788,322.29)	0.00	(10,045,595.07)	(1,257,272.78)	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,273,613.00)	(8,788,322.29)	0.00	(10,045,595.07)	(1,257,272.78)	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,273,613.00)	(8,788,322.29)	0.00	(10,045,595.07)	(1,257,272.78)	14.3%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,318,243.00	10,827,928.54	3,699,316.97	10,889,018.41	61,089.87	0.6%
3) Other State Revenue		8300-8599	7,907,700.00	8,276,078.40	4,804,141.28	10,222,240.40	1,946,162.00	23.5%
4) Other Local Revenue		8600-8799	4,051,460.00	3,622,527.20	2,408,579.71	4,343,742.20	721,215.00	19.9%
5) TOTAL, REVENUES			19,277,403.00	22,726,534.14	10,912,037.96	25,455,001.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,915,940.00	7,915,924.57	4,801,200.18	8,503,620.89	(587,696.32)	-7.4%
2) Classified Salaries		2000-2999	3,155,462.00	3,747,262.57	2,051,849.04	4,000,848.46	(253,585.89)	-6.8%
3) Employee Benefits		3000-3999	7,043,406.00	7,517,426.27	2,751,672.64	7,652,246.22	(134,819.95)	-1.8%
4) Books and Supplies		4000-4999	2,639,319.00	3,776,250.83	2,229,108.53	3,289,810.87	486,439.96	12.9%
5) Services and Other Operating Expenditures		5000-5999	5,348,905.00	6,148,796.42	2,443,001.95	6,758,375.34	(609,578.92)	-9.9%
6) Capital Outlay		6000-6999	477,371.00	4,050,609.44	654,164.55	2,560,051.04	1,490,558.40	36.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	530,266.00	644,816.00	330,102.29	642,116.00	2,700.00	0.4%
9) TOTAL, EXPENDITURES			26,160,669.00	33,851,086.10	15,261,099.18	33,457,068.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,883,266.00)	(11,124,551.96)	(4,349,061.22)	(8,002,067.81)		
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	500,000.00	(500,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,273,613.00	8,788,322.29	0.00	10,045,595.07	1,257,272.78	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,273,613.00	8,788,322.29	0.00	9,545,595.07		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			390,347.00	(2,336,229.67)	(4,349,061.22)	1,543,527.26		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,771,964.00	18,249,305.75		18,249,305.75	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)			6,771,964.00	18,249,305.75		18,249,305.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,771,964.00	18,249,305.75		18,249,305.75		
2) Ending Balance, June 30 (E + F1e)			7,162,311.00	15,913,076.08		19,792,833.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,162,311.00	15,913,076.08		19,792,833.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	868,663.00	867,224.00	(905,359.00)	929,092.00	61,868.00	7.1%
Special Education Discretionary Grants		8182	21,819.00	10,643.00	(5,407.36)	10,643.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,654,946.00	3,386,365.57	1,554,563.57	3,386,365.57	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	203,686.00	452,636.00	(33,563.91)	452,636.09	.09	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	10,258.00	0.00	7,563.00	(2,695.00)	-26.3%
Title III, Part A, English Learner Program	4203	8290	169,427.00	251,479.00	40,208.78	251,478.78	(.22)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	831,822.00	788,594.97	(81,536.65)	788,594.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	67,004.00	67,004.00	(49,331.60)	67,004.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,500,876.00	4,993,724.00	3,179,743.14	4,995,641.00	1,917.00	0.0%
TOTAL, FEDERAL REVENUE			7,318,243.00	10,827,928.54	3,699,316.97	10,889,018.41	61,089.87	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	273,690.00	297,447.00	58,994.56	292,435.00	(5,012.00)	-1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	786,314.00	916,091.64	74,737.97	916,091.64	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	0.00	0.00	15,387.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	12,000.00	3,257.00	256.54	3,257.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,835,696.00	7,059,282.76	4,654,765.21	9,010,456.76	1,951,174.00	27.6%
TOTAL, OTHER STATE REVENUE			7,907,700.00	8,276,078.40	4,804,141.28	10,222,240.40	1,946,162.00	23.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	150,000.00	175,615.20	133,452.99	527,321.20	351,706.00	200.3%
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	3,901,460.00	3,446,912.00	2,275,126.72	3,816,421.00	369,509.00	10.7%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,051,460.00	3,622,527.20	2,408,579.71	4,343,742.20	721,215.00	19.9%
TOTAL, REVENUES			19,277,403.00	22,726,534.14	10,912,037.96	25,455,001.01	2,728,466.87	12.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,229,435.00	5,297,737.33	3,312,904.12	5,831,020.52	(533,283.19)	-10.1%
Certificated Pupil Support Salaries		1200	2,028,090.00	2,015,380.55	1,130,622.15	2,055,557.68	(40,177.13)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	502,050.00	524,828.69	314,232.12	538,679.69	(13,851.00)	-2.6%
Other Certificated Salaries		1900	156,365.00	77,978.00	43,441.79	78,363.00	(385.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			6,915,940.00	7,915,924.57	4,801,200.18	8,503,620.89	(587,696.32)	-7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,707,220.00	2,026,874.45	1,121,785.10	2,263,142.50	(236,268.05)	-11.7%
Classified Support Salaries		2200	925,762.00	1,048,365.27	614,885.30	1,140,128.11	(91,762.84)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	107,230.00	118,126.00	69,872.17	118,126.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	340,058.00	377,657.87	210,809.45	361,200.87	16,457.00	4.4%
Other Classified Salaries		2900	75,192.00	176,238.98	34,497.02	118,250.98	57,988.00	32.9%
TOTAL, CLASSIFIED SALARIES			3,155,462.00	3,747,262.57	2,051,849.04	4,000,848.46	(253,585.89)	-6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,803,073.00	3,985,656.05	845,061.68	4,046,975.51	(61,319.46)	-1.5%
PERS		3201-3202	955,280.00	1,074,852.57	532,225.10	1,050,990.06	23,862.51	2.2%
OASDI/Medicare/Alternative		3301-3302	371,903.00	428,035.96	242,885.71	454,858.22	(26,822.26)	-6.3%
Health and Welfare Benefits		3401-3402	1,435,160.00	1,384,631.63	777,389.55	1,412,101.35	(27,469.72)	-2.0%
Unemployment Insurance		3501-3502	5,036.00	6,151.25	3,334.72	6,327.92	(176.67)	-2.9%
Workers' Compensation		3601-3602	380,867.00	444,106.41	259,959.75	472,684.09	(28,577.68)	-6.4%
OPEB, Allocated		3701-3702	92,087.00	110,831.84	64,917.08	115,982.23	(5,150.39)	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	83,160.56	25,899.05	92,326.84	(9,166.28)	-11.0%
TOTAL, EMPLOYEE BENEFITS			7,043,406.00	7,517,426.27	2,751,672.64	7,652,246.22	(134,819.95)	-1.8%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	283,690.00	153,947.00	98,513.14	110,625.00	43,322.00	28.1%
Books and Other Reference Materials		4200	35,100.00	58,228.05	42,266.40	78,868.05	(20,640.00)	-35.4%
Materials and Supplies		4300	2,248,025.00	3,391,301.78	366,330.94	1,286,209.09	2,105,092.69	62.1%
Noncapitalized Equipment		4400	72,504.00	172,774.00	1,721,998.05	1,814,108.73	(1,641,334.73)	-950.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,639,319.00	3,776,250.83	2,229,108.53	3,289,810.87	486,439.96	12.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	961,623.00	1,628,451.00	426,689.31	1,824,666.66	(196,215.66)	-12.0%
Travel and Conferences		5200	376,320.00	502,955.55	159,463.78	402,732.64	100,222.91	19.9%
Dues and Memberships		5300	19,423.00	12,143.00	3,936.00	11,442.00	701.00	5.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,600.00	5,100.00	4,328.32	29,100.00	(24,000.00)	-470.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,000.00	148,175.00	52,982.64	134,885.00	13,290.00	9.0%
Transfers of Direct Costs		5710	31,662.00	79,813.00	3,696.44	61,805.00	18,008.00	22.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	202.88	300.00	(300.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,594,277.00	3,772,158.87	1,791,702.58	4,293,444.04	(521,285.17)	-13.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,348,905.00	6,148,796.42	2,443,001.95	6,758,375.34	(609,578.92)	-9.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,480,550.58	139,785.78	1,463,760.78	16,789.80	1.1%
Buildings and Improvements of Buildings		6200	142,688.00	238,057.37	58,958.28	201,570.00	36,487.37	15.3%
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	334,683.00	2,230,703.49	351,252.97	786,731.26	1,443,972.23	64.7%
Equipment Replacement		6500	0.00	101,298.00	104,167.52	107,989.00	(6,691.00)	-6.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			477,371.00	4,050,609.44	654,164.55	2,560,051.04	1,490,558.40	36.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	530,266.00	644,816.00	330,102.29	642,116.00	2,700.00	0.4%
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			530,266.00	644,816.00	330,102.29	642,116.00	2,700.00	0.4%
TOTAL, EXPENDITURES			26,160,669.00	33,851,086.10	15,261,099.18	33,457,068.82	394,017.28	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	500,000.00	(500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	(500,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,273,613.00	8,788,322.29	0.00	10,045,595.07	1,257,272.78	14.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,273,613.00	8,788,322.29	0.00	10,045,595.07	1,257,272.78	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,273,613.00	8,788,322.29	0.00	9,545,595.07	(757,272.78)	-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)
A. REVENUES								
1) LCFF Sources		8010-8099	65,470,821.00	65,580,992.00	37,505,700.50	65,587,080.00	6,088.00	0.0%
2) Federal Revenue		8100-8299	7,318,243.00	10,827,928.54	3,896,027.95	10,889,018.41	61,089.87	0.6%
3) Other State Revenue		8300-8599	10,006,350.00	9,600,158.40	5,683,971.90	11,853,203.40	2,253,045.00	23.5%
4) Other Local Revenue		8600-8799	4,476,651.00	4,032,718.20	3,919,620.62	4,753,933.20	721,215.00	17.9%
5) TOTAL, REVENUES			87,272,065.00	90,041,797.14	51,005,320.97	93,083,235.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,595,816.00	34,585,809.32	19,010,966.40	34,421,088.51	164,720.81	0.5%
2) Classified Salaries		2000-2999	12,252,038.00	13,907,038.44	7,765,143.87	14,073,200.15	(166,161.71)	-1.2%
3) Employee Benefits		3000-3999	21,779,596.00	22,962,678.37	10,909,493.28	22,704,950.87	257,727.50	1.1%
4) Books and Supplies		4000-4999	4,769,604.00	6,872,961.70	3,638,946.72	6,468,442.56	404,519.14	5.9%
5) Services and Other Operating Expenditures		5000-5999	10,860,381.00	11,675,824.16	4,920,998.18	12,135,106.21	(459,282.05)	-3.9%
6) Capital Outlay		6000-6999	847,768.00	5,044,883.44	864,080.92	3,024,665.04	2,020,218.40	40.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	200,633.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(32,886.00)	(126,205.00)	(53,707.17)	(126,205.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			84,122,317.00	94,972,990.43	47,256,555.20	92,751,248.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,149,748.00	(4,931,193.29)	3,748,765.77	331,986.67		
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	500,000.00	(500,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,149,748.00	(4,931,193.29)	3,748,765.77	(168,013.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,136,500.00	41,582,919.09		41,582,919.09	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)			28,136,500.00	41,582,919.09		41,582,919.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,136,500.00	41,582,919.09		41,582,919.09		
2) Ending Balance, June 30 (E + F1e)			31,286,248.00	36,651,725.80		41,414,905.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	30,000.00	30,000.00		30,000.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,162,311.00	15,913,076.08		19,792,833.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	16,798,470.00	14,184,874.50		14,100,029.50		
Supplemental & Concentration Carryover	0000	9760				*1,100,029.50*		
Career Tech. Ed. Fixtures & Equipment	0000	9760				*800,000.00*		
Banning High Admin. Single Point of Entry	0000	9760				*500,000.00*		
Technology Infrastructure	0000	9760				*1,500,000.00*		
Math Textbook Adoption	0000	9760				*2,500,000.00*		
One-time Funded Potential Ongoing Expenditures	0000	9760				*1,500,000.00*		
COVID-19 Attendance Loss	0000	9760				*2,000,000.00*		
Unforeseeable Mitigating Operating Factors	0000	9760				*2,400,000.00*		
Student & Staff Safety Improvement Measures	0000	9760				*1,300,000.00*		
Universal Transitional Kindergarten Facilities Expansion Match	0000	9760				*500,000.00*		
d) Assigned								
Other Assignments		9780	932,126.00	109,915.54		1,479,757.38		
Unrestricted Program in Unrestricted General Fund Carryover	0000	9780				*745,647.94*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,313,341.00	6,363,859.68		5,962,285.87		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	42,581,685.00	43,407,231.00	26,615,489.00	43,413,319.00	6,088.00	0.0%
Education Protection Account State Aid - Current Year		8012	13,153,753.00	12,942,076.00	6,660,770.00	12,942,076.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,312.00	68,990.00	10,505.62	68,990.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,211,956.00	8,660,513.00	2,811,572.00	8,660,513.00	0.00	0.0%
Unsecured Roll Taxes		8042	374,072.00	440,402.00	450,238.77	440,402.00	0.00	0.0%
Prior Years' Taxes		8043	394,246.00	555,110.00	555,109.72	555,110.00	0.00	0.0%
Supplemental Taxes		8044	301,749.00	413,840.00	250,977.54	413,840.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(927,829.00)	(1,186,651.00)	62,363.09	(1,186,651.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,325,100.00	316,312.00	140,577.76	316,312.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			65,485,044.00	65,617,823.00	37,557,603.50	65,623,911.00	6,088.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,223.00)	(36,831.00)	(51,903.00)	(36,831.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,470,821.00	65,580,992.00	37,505,700.50	65,587,080.00	6,088.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	(20.96)	0.00	0.00	0.0%
Special Education Entitlement		8181	868,663.00	867,224.00	(905,359.00)	929,092.00	61,868.00	7.1%
Special Education Discretionary Grants		8182	21,819.00	10,643.00	(5,407.36)	10,643.00	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	1,654,946.00	3,386,365.57	1,554,563.57	3,386,365.57	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	203,686.00	452,636.00	(33,563.91)	452,636.09	.09	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	10,258.00	0.00	7,563.00	(2,695.00)	-26.3%
Title III, Part A, English Learner Program	4203	8290	169,427.00	251,479.00	40,208.78	251,478.78	(.22)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	831,822.00	788,594.97	(81,536.65)	788,594.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	67,004.00	67,004.00	(49,331.60)	67,004.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,500,876.00	4,993,724.00	3,376,475.08	4,995,641.00	1,917.00	0.0%
TOTAL, FEDERAL REVENUE			7,318,243.00	10,827,928.54	3,896,027.95	10,889,018.41	61,089.87	0.6%
OTHER STATE REVENUE								
Other State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	186,163.00	186,163.00	186,344.00	186,163.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	968,127.00	1,028,670.00	472,488.18	1,011,338.00	(17,332.00)	-1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	70,312.00	70,312.00	0.00	70,312.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	786,314.00	916,091.64	74,737.97	916,091.64	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	0.00	0.00	15,387.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	12,000.00	3,257.00	256.54	3,257.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,983,434.00	7,395,664.76	4,934,758.21	9,666,041.76	2,270,377.00	30.7%
TOTAL, OTHER STATE REVENUE			10,006,350.00	9,600,158.40	5,683,971.90	11,853,203.40	2,253,045.00	23.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,350.38	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%

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	0.00	0.00	902.19	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	1,145,760.50	60,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	515,191.00	525,806.20	409,388.83	877,512.20	351,706.00	66.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	85,092.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	3,901,460.00	3,446,912.00	2,275,126.72	3,816,421.00	369,509.00	10.7%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,476,651.00	4,032,718.20	3,919,620.62	4,753,933.20	721,215.00	17.9%
TOTAL, REVENUES			87,272,065.00	90,041,797.14	51,005,320.97	93,083,235.01	3,041,437.87	3.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,273,545.00	27,087,894.09	14,672,245.53	26,910,193.53	177,700.56	0.7%
Certificated Pupil Support Salaries		1200	3,266,411.00	3,271,652.06	1,880,628.92	3,304,072.72	(32,420.66)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,742,064.00	4,032,347.17	2,386,976.94	4,024,188.42	8,158.75	0.2%
Other Certificated Salaries		1900	313,796.00	193,916.00	71,115.01	182,633.84	11,282.16	5.8%
TOTAL, CERTIFICATED SALARIES			33,595,816.00	34,585,809.32	19,010,966.40	34,421,088.51	164,720.81	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,726,038.00	3,057,406.45	1,467,743.56	3,303,750.48	(246,344.03)	-8.1%
Classified Support Salaries		2200	3,688,654.00	4,008,549.57	2,449,423.35	4,018,376.20	(9,826.63)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,153,525.00	1,282,726.72	704,045.52	1,264,493.72	18,233.00	1.4%

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)
Clerical, Technical and Office Salaries		2400	3,239,969.00	3,720,535.99	2,192,193.66	3,667,608.04	52,927.95	1.4%
Other Classified Salaries		2900	1,443,852.00	1,837,819.71	951,737.78	1,818,971.71	18,848.00	1.0%
TOTAL, CLASSIFIED SALARIES			12,252,038.00	13,907,038.44	7,765,143.87	14,073,200.15	(166,161.71)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,838,490.00	8,996,530.54	3,396,011.76	8,896,166.70	100,363.84	1.1%
PERS		3201-3202	3,317,466.00	3,656,873.92	1,789,012.82	3,555,945.35	100,928.57	2.8%
OASDI/Medicare/Alternative		3301-3302	1,445,422.00	1,621,148.65	895,132.94	1,641,264.43	(20,115.78)	-1.2%
Health and Welfare Benefits		3401-3402	5,651,965.00	5,826,128.26	3,405,038.24	5,689,346.76	136,781.50	2.3%
Unemployment Insurance		3501-3502	22,910.00	39,325.88	17,208.41	38,165.66	1,160.22	3.0%
Workers' Compensation		3601-3602	1,733,572.00	1,859,536.75	1,016,106.33	1,868,594.44	(9,057.69)	-0.5%
OPEB, Allocated		3701-3702	401,571.00	471,497.45	203,205.88	482,556.83	(11,059.38)	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	368,200.00	491,636.92	187,776.90	532,910.70	(41,273.78)	-8.4%
TOTAL, EMPLOYEE BENEFITS			21,779,596.00	22,962,678.37	10,909,493.28	22,704,950.87	257,727.50	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	283,690.00	158,175.00	102,740.93	114,853.00	43,322.00	27.4%
Books and Other Reference Materials		4200	51,120.00	83,657.05	54,756.37	105,803.71	(22,146.66)	-26.5%
Materials and Supplies		4300	4,159,470.00	5,726,109.65	1,138,509.85	3,644,935.33	2,081,174.32	36.3%
Noncapitalized Equipment		4400	275,324.00	905,020.00	2,342,939.57	2,602,850.52	(1,697,830.52)	-187.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,769,604.00	6,872,961.70	3,638,946.72	6,468,442.56	404,519.14	5.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	961,623.00	1,628,451.00	426,689.31	1,824,666.66	(196,215.66)	-12.0%
Travel and Conferences		5200	521,370.00	631,166.55	225,397.42	558,460.76	72,705.79	11.5%
Dues and Memberships		5300	91,123.00	104,349.00	82,692.75	106,647.70	(2,298.70)	-2.2%
Insurance		5400-5450	540,361.00	540,361.00	540,360.35	540,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,297,790.00	1,977,546.00	710,803.81	2,001,596.00	(24,050.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	554,091.00	715,686.74	242,767.07	697,702.67	17,984.07	2.5%
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	13,196.51	4,081.24	(4,081.24)	New
Professional/Consulting Services and Operating Expenditures		5800	5,657,223.00	5,843,763.87	2,514,290.96	5,988,790.18	(145,026.31)	-2.5%
Communications		5900	236,800.00	234,500.00	164,800.00	412,800.00	(178,300.00)	-76.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,860,381.00	11,675,824.16	4,920,998.18	12,135,106.21	(459,282.05)	-3.9%
CAPITAL OUTLAY								
Land		6100	62,574.00	114,000.00	5,600.00	100,000.00	14,000.00	12.3%
Land Improvements		6170	0.00	1,480,550.58	139,785.78	1,463,760.78	16,789.80	1.1%
Buildings and Improvements of Buildings		6200	142,688.00	626,859.37	231,246.55	312,628.00	314,231.37	50.1%
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	622,506.00	2,702,175.49	367,668.09	1,020,287.26	1,681,888.23	62.2%
Equipment Replacement		6500	20,000.00	121,298.00	119,780.50	127,989.00	(6,691.00)	-5.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			847,768.00	5,044,883.44	864,080.92	3,024,665.04	2,020,218.40	40.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	50,000.00	28,447.00	50,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	172,186.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	50,000.00	200,633.00	50,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(32,886.00)	(126,205.00)	(53,707.17)	(126,205.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(32,886.00)	(126,205.00)	(53,707.17)	(126,205.00)	0.00	0.0%
TOTAL, EXPENDITURES			84,122,317.00	94,972,990.43	47,256,555.20	92,751,248.34	2,221,742.09	2.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	500,000.00	(500,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	(500,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(500,000.00)	500,000.00	New

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	8,584,478.82
6266	Educator Effectiveness, FY 2021-22	961,639.49
6300	Lottery: Instructional Materials	158,082.90
6500	Special Education	169,298.67
6547	Special Education Early Intervention Preschool Grant	271,651.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,222,503.00
7029	Child Nutrition: Food Service Staff Training Funds	30,667.28
7339	Dual Enrollment Opportunities	200,000.00
7412	A-G Access/Success Grant	283,790.12
7413	A-G Learning Loss Mitigation Grant	111,599.00
7435	Learning Recovery Emergency Block Grant	6,898,142.00
7810	Other Restricted State	35,537.00
9010	Other Restricted Local	865,443.73
Total, Restricted Balance		19,792,833.01

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	65,587,080.00	(2.21%)	64,134,523.00	.82%	64,660,601.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,630,963.00	.77%	1,643,520.53	1.06%	1,660,861.42
4. Other Local Revenues	8600-8799	410,191.00	(1.69%)	403,267.92	(.64%)	400,671.77
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	(10,045,595.07)	1.84%	(10,230,724.00)	5.61%	(10,804,888.57)
6. Total (Sum lines A1 thru A5c)		57,582,638.93	(2.83%)	55,950,587.45	(.06%)	55,917,245.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,917,467.62		27,854,635.21
b. Step & Column Adjustment				663,464.55		672,333.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,273,703.04		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,917,467.62	7.47%	27,854,635.21	1.34%	28,226,968.29
2. Classified Salaries						
a. Base Salaries				10,072,351.69		10,250,347.48
b. Step & Column Adjustment				488,111.79		512,517.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(310,116.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,072,351.69	1.77%	10,250,347.48	5.00%	10,762,864.87
3. Employee Benefits	3000-3999	15,052,704.65	4.11%	15,671,058.22	2.37%	16,041,851.51
4. Books and Supplies	4000-4999	3,178,631.69	(39.16%)	1,933,933.97	2.70%	1,986,150.19
5. Services and Other Operating Expenditures	5000-5999	5,376,730.87	(4.66%)	5,126,356.15	(1.17%)	5,066,334.42
6. Capital Outlay	6000-6999	464,614.00	(47.92%)	241,956.00	0.00%	241,956.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(768,321.00)	6.29%	(816,650.12)	1.68%	(830,373.79)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,294,179.52	1.63%	60,261,636.91	2.05%	61,495,751.49
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,711,540.59)		(4,311,049.46)		(5,578,505.87)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		23,333,613.34		21,622,072.75		17,311,023.29
2. Ending Fund Balance (Sum lines C and D1)		21,622,072.75		17,311,023.29		11,732,517.42
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,100,029.50		10,000,029.50		6,100,000.00
d. Assigned	9780	1,479,757.38		1,479,757.38		1,479,757.38
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	5,962,285.87		5,751,236.41		4,072,760.04
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,622,072.75		17,311,023.29		11,732,517.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,962,285.87		5,751,236.41		4,072,760.04
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)		5,962,285.87		5,751,236.41		4,072,760.04

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.

See Attached

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,889,018.41	(59.57%)	4,402,020.41	0.00%	4,402,020.41
3. Other State Revenues	8300-8599	10,222,240.40	1.01%	10,325,124.53	1.94%	10,525,649.67
4. Other Local Revenues	8600-8799	4,343,742.20	(16.98%)	3,606,127.00	0.00%	3,606,127.00
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	10,045,595.07	1.84%	10,230,724.00	5.61%	10,804,888.57
6. Total (Sum lines A1 thru A5c)		35,500,596.08	(19.54%)	28,563,995.94	2.71%	29,338,685.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,503,620.89		6,034,412.00
b. Step & Column Adjustment				211,971.06		147,239.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,681,179.95)		(39,123.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,503,620.89	(29.04%)	6,034,412.00	1.79%	6,142,527.89
2. Classified Salaries						
a. Base Salaries				4,000,848.46		4,080,215.23
b. Step & Column Adjustment				202,933.23		200,975.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(123,566.46)		(61,223.33)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,000,848.46	1.98%	4,080,215.23	3.43%	4,219,967.36
3. Employee Benefits	3000-3999	7,652,246.22	(10.83%)	6,823,244.76	1.89%	6,951,911.76
4. Books and Supplies	4000-4999	3,289,810.87	(52.59%)	1,559,793.52	1.75%	1,587,107.57
5. Services and Other Operating Expenditures	5000-5999	6,758,375.34	(14.94%)	5,748,604.40	.78%	5,793,242.38
6. Capital Outlay	6000-6999	2,560,051.04	(18.40%)	2,088,912.04	0.00%	2,088,912.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	642,116.00	7.53%	690,445.12	1.99%	704,168.79
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(100.00%)	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)		33,957,068.82	(20.27%)	27,075,627.07	1.71%	27,537,837.79
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,543,527.26		1,488,368.87		1,800,847.86
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		18,249,305.75		19,792,833.01		21,281,201.88
2. Ending Fund Balance (Sum lines C and D1)		19,792,833.01		21,281,201.88		23,082,049.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	19,792,833.01		21,281,201.88		23,084,940.54
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 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	0.00		0.00		(2,890.80)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,792,833.01		21,281,201.88		23,082,049.74
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

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	65,587,080.00	(2.21%)	64,134,523.00	.82%	64,660,601.00
2. Federal Revenues	8100-8299	10,889,018.41	(59.57%)	4,402,020.41	0.00%	4,402,020.41
3. Other State Revenues	8300-8599	11,853,203.40	.97%	11,968,645.06	1.82%	12,186,511.09
4. Other Local Revenues	8600-8799	4,753,933.20	(15.66%)	4,009,394.92	(.06%)	4,006,798.77
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		93,083,235.01	(9.21%)	84,514,583.39	.88%	85,255,931.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,421,088.51		33,889,047.21
b. Step & Column Adjustment				875,435.61		819,572.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,407,476.91)		(339,123.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,421,088.51	(1.55%)	33,889,047.21	1.42%	34,369,496.18
2. Classified Salaries						
a. Base Salaries				14,073,200.15		14,330,562.71
b. Step & Column Adjustment				691,045.02		713,492.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(433,682.46)		(61,223.33)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,073,200.15	1.83%	14,330,562.71	4.55%	14,982,832.23
3. Employee Benefits	3000-3999	22,704,950.87	(.93%)	22,494,302.98	2.22%	22,993,763.27
4. Books and Supplies	4000-4999	6,468,442.56	(45.99%)	3,493,727.49	2.28%	3,573,257.76
5. Services and Other Operating Expenditures	5000-5999	12,135,106.21	(10.38%)	10,874,960.55	(.14%)	10,859,576.80
6. Capital Outlay	6000-6999	3,024,665.04	(22.94%)	2,330,868.04	0.00%	2,330,868.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(126,205.00)	0.00%	(126,205.00)	0.00%	(126,205.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		93,251,248.34	(6.34%)	87,337,263.98	1.94%	89,033,589.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(168,013.33)		(2,822,680.59)		(3,777,658.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,582,919.09		41,414,905.76		38,592,225.17
2. Ending Fund Balance (Sum lines C and D1)		41,414,905.76		38,592,225.17		34,814,567.16
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	19,792,833.01		21,281,201.88		23,084,940.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,100,029.50		10,000,029.50		6,100,000.00
d. Assigned	9780	1,479,757.38		1,479,757.38		1,479,757.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,962,285.87		5,751,236.41		4,072,760.04

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	0.00		0.00		(2,890.80)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,414,905.76		38,592,225.17		34,814,567.16
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,962,285.87		5,751,236.41		4,072,760.04
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(2,890.80)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,962,285.87		5,751,236.41		4,069,869.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.39%		6.59%		4.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,952.94		3,907.00		3,827.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		93,251,248.34		87,337,263.98		89,033,589.28
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		93,251,248.34		87,337,263.98		89,033,589.28
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,797,537.45		2,620,117.92		2,671,007.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,797,537.45		2,620,117.92		2,671,007.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

BANNING UNIFIED SCHOOL DISTRICT

2023-24 Cash Flow Document *2023-24 Second Interim*		July Actuals		August Actuals		September Actuals		October Actuals		November Actuals		December Actuals		January Actuals	
Beginning Cash Balance		48,802,237		47,153,095		42,984,733		43,418,494		40,871,410		41,684,931		44,746,535	
Revenue															
State Aid	8010-8019	2,231,452	*4.0%*	2,231,452	*4.0%*	7,346,999	*13.0%*	6,086,129	*10.8%*	4,016,614	*7.1%*	7,346,999	*13.0%*	4,016,614	*7.1%*
Property Taxes	8020-8089	0	*0.0%*	600,268	*6.5%*	2,058	*0.0%*	141,215	*1.5%*	438,464	*4.7%*	2,962,655	*32.0%*	136,684	*1.5%*
Other	8090-8099	0	*0.0%*	0	*0.0%*	0	*0.0%*	32,407	*-88.0%*	(4,132)	*11.2%*	(60,682)	*164.8%*	(19,496)	*52.9%*
Federal Revenues	8100-8299	0	*0.0%*	0	*0.0%*	0	*0.0%*	(4,951,653)	*-45.5%*	7,463,575	*68.5%*	6,669	*0.1%*	1,377,437	*12.6%*
Other State Revenue	8300-8599	328,831	*2.8%*	330,225	*2.8%*	591,896	*5.0%*	1,606,065	*13.5%*	895,227	*7.6%*	955,466	*8.1%*	976,262	*8.2%*
Other Local Revenue	8600-8799	2,530	*0.1%*	(3,221)	*-0.1%*	696,840	*14.7%*	579,374	*12.2%*	373,562	*7.9%*	795,557	*16.7%*	1,474,979	*31.0%*
Cash Borrowing	9611														
TRANs															
Total Revenues		2,562,813		3,158,723		8,637,794		3,493,536		13,183,311		12,006,664		7,962,480	
Expenditures															
Certificated Salaries	1000-1999	468,606	*1.4%*	2,853,231	*8.3%*	3,504,482	*10.2%*	3,075,317	*8.9%*	3,170,085	*9.2%*	2,998,313	*8.7%*	2,940,960	*8.5%*
Classified Salaries	2000-2999	519,787	*3.7%*	1,133,552	*8.1%*	1,557,766	*11.1%*	1,122,367	*8.0%*	1,204,614	*8.6%*	1,111,052	*7.9%*	1,116,006	*7.9%*
Employee Benefits	3000-3999	949,383	*4.2%*	1,737,882	*7.7%*	1,751,730	*7.7%*	1,637,709	*7.2%*	1,703,836	*7.5%*	1,588,498	*7.0%*	1,540,455	*6.8%*
Books & Supplies	4000-4999	6,464	*0.1%*	199,839	*3.1%*	357,407	*5.5%*	179,526	*2.8%*	411,416	*6.4%*	2,255,332	*34.9%*	228,962	*3.5%*
Services/Oper Expenses	5000-5999	749,604	*6.2%*	784,981	*6.5%*	927,215	*7.6%*	222,765	*1.8%*	809,855	*6.7%*	864,879	*7.1%*	561,698	*4.6%*
Capital Outlay	6000-6999	0	*0.0%*	397,442	*13.1%*	5,600	*0.2%*	52,162	*1.7%*	105,282	*3.5%*	114,287	*3.8%*	189,308	*6.3%*
Other Outgo	7000-7499	157,247	*-206.3%*	2,210	*-2.9%*	3,979	*-5.2%*	(37,167)	*48.8%*	3,979	*-5.2%*	12,699	*-16.7%*	3,979	*-5.2%*
Cost of Issuance															*0.0%*
Total Expenditures		2,851,091		7,109,138		8,108,179		6,252,679		7,409,067		8,945,060		6,581,368	
Other Sources / Uses															
Interfund Transfers In	8910-8929	0	*0.0%*		*0.0%*		*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*
Interfund Transfers Out	7610-7629	0	*0.0%*		*0.0%*		*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*
Total Other Sources / Uses		0		0		0		0		0		0		0	
Prior Year Transactions															
Cash Collections Awaiting Deposit	9140														
Accts Rec/Due Froms	9200/9310	972,121	*6.6%*	147,311	*1.0%*	3,495	*0.0%*	13,136,550	*89.7%*	(4,939,599)	*-33.7%*	0	*0.0%*	0	*0.0%*
Deferred LCFF Revenue															
Accts Pay/Due Tos	9500/9610	2,332,985	*17.3%*	365,258	*2.7%*	99,349	*0.7%*	12,924,491	*96.0%*	21,124	*0.2%*	0	*0.0%*	(1,509,038)	*-11.2%*
Net of Prior Year Transactions		(1,360,864)		(217,947)		(95,854)		212,059		(4,960,723)		0		1,509,038	
Other Adjustments															
Net Revenue		**(1,649,142)**		**(4,168,362)**		**433,761**		**(2,547,084)**		**813,521**		**3,061,604**		**2,890,150**	
Ending Cash Balance		**47,153,095**		**42,984,733**		**43,418,494**		**40,871,410**		**41,684,931**		**44,746,535**		**47,636,685**	

BANNING UNIFIED SCHOOL DISTRICT

2023-24 Cash Flow Document *2023-24 Second Interim*		February Actuals		March Estimated		April Estimated		May Estimated		June Estimated		Estimated Accrual		Adjustments	Total
Beginning Cash Balance		47,636,685		50,019,236		50,717,674		49,954,999		45,668,745					
Revenue															
State Aid	8010-8019	3,120,356	*5.5%*	6,365,741	*11.3%*	3,868,509	*6.9%*	3,868,509	*6.9%*	6,856,031	*12.2%*		*0.0%*	(1,000,010)	56,355,395
Property Taxes	8020-8089	4,173,348	*45.0%*	156,525	*1.7%*	945,861	*10.2%*	123,145	*1.3%*	0	*0.0%*		*0.0%*	(411,707)	9,268,516
Other	8090-8099	0	*0.0%*	0	*0.0%*	15,849	*-43.0%*	0	*0.0%*	(17,405)	*47.3%*	16,627	*-45.1%*		(36,831)
Federal Revenues	8100-8299	403,829	*3.7%*	864,771	*7.9%*	0	*0.0%*	0	*0.0%*	19,945	*0.2%*	5,704,445	*52.4%*		10,889,018
Other State Revenue	8300-8599	1,061,423	*9.0%*	797,081	*6.7%*	936,403	*7.9%*	(432,865)	*-3.7%*	675,633	*5.7%*	3,131,557	*26.4%*		11,853,203
Other Local Revenue	8600-8799	850,449	*17.9%*	37,015	*0.8%*	938,650	*19.7%*	56,557	*1.2%*	1,241,609	*26.1%*		*0.0%*	(2,289,968)	4,753,933
Cash Borrowing	9611														0
TRANs															0
Total Revenues		9,609,405		8,221,133		6,705,273		3,615,346		8,775,814		8,852,629			93,083,235
Expenditures															
Certificated Salaries	1000-1999	3,114,056	*9.0%*	3,079,007	*8.9%*	3,041,031	*8.8%*	3,071,944	*8.9%*	3,491,137	*10.1%*		*0.0%*	(387,081)	34,421,089
Classified Salaries	2000-2999	1,157,123	*8.2%*	1,172,279	*8.3%*	1,185,741	*8.4%*	1,259,191	*8.9%*	1,169,377	*8.3%*	364,345	*0.6%*		14,073,200
Employee Benefits	3000-3999	1,677,504	*7.4%*	1,647,076	*7.3%*	1,698,664	*7.5%*	1,830,005	*8.1%*	4,760,139	*21.0%*	182,069	*0.3%*		22,704,951
Books & Supplies	4000-4999	250,733	*3.9%*	505,750	*7.8%*	341,729	*5.3%*	361,753	*5.6%*	614,339	*9.5%*	755,192	*1.3%*		6,468,443
Services/Oper Expenses	5000-5999	844,379	*7.0%*	1,234,731	*10.2%*	590,877	*4.9%*	1,516,446	*12.5%*	980,530	*8.1%*	2,047,146	*3.6%*		12,135,106
Capital Outlay	6000-6999	139,039	*4.6%*	138,788	*4.6%*	316,045	*10.4%*	721,369	*23.8%*	868,283	*28.7%*		*0.0%*	(22,940)	3,024,665
Other Outgo	7000-7499	(414)	*0.5%*	(10,573)	*13.9%*	(34,295)	*45.0%*	19,883	*-26.1%*	(86,158)	*113.1%*		*0.0%*	(111,573)	(76,205)
Cost of Issuance															
Total Expenditures		7,182,420		7,767,058		7,139,792		8,780,591		11,797,648		3,348,753			92,751,248
Other Sources / Uses															
Interfund Transfers In	8910-8929	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*		0
Interfund Transfers Out	7610-7629	0	*0.0%*	0	*0.0%*	500,000	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*		500,000
Total Other Sources / Uses		0		0		(500,000)		0		0		0			(500,000)
Prior Year Transactions															
Cash Collections Awaiting Deposit	9140														0
Accts Rec/Due Froms	9200/9310	542	*0.0%*	245,012	*1.7%*	410,840	*2.8%*	878,991	*6.0%*	2,936,210	*20.0%*	858,373	*5.9%*		14,649,847
Deferred LCFF Revenue															0
Accts Pay/Due Tos	9500/9610	44,976	*0.3%*	649	*0.0%*	238,996	*1.8%*	0	*0.0%*	5,015,812	*37.3%*	(6,069,733)	*-45.1%*		13,464,870
Net of Prior Year Transactions		(44,434)		244,363		171,844		878,991		0		0			1,184,977
Other Adjustments															
Net Revenue		**2,382,551**		**698,438**		**(762,674)**		**(4,286,254)**		**(3,021,834)**					
Ending Cash Balance		**50,019,236**		**50,717,674**		**49,954,999**		**45,668,745**		**42,646,911**					

BANNING UNIFIED SCHOOL DISTRICT

2024-25 Cash Flow Document *2023-24 Second Interim*		July Estimated		August Estimated		September Estimated		October Estimated		November Actuals		December Estimated	
Beginning Cash Balance		42,646,911		40,997,769		36,829,407		37,263,168		37,715,784		34,093,309	
Revenue													
State Aid	8010-8019	2,231,452	*4.1%*	2,231,452	*4.1%*	7,346,999	*13.4%*	6,086,129	*11.1%*	0	*0.0%*	6,811,481	*12.4%*
Property Taxes	8020-8089	0	*0.0%*	600,268	*6.5%*	2,058	*0.0%*	141,215	*1.5%*	438,464	*4.7%*	2,949,109	*31.8%*
Other	8090-8099	0	*0.0%*	0	*0.0%*	0	*0.0%*	32,407	*-85.8%*	(4,132)	*10.9%*	0	*0.0%*
Federal Revenues	8100-8299	0	*0.0%*	0	*0.0%*	0	*0.0%*	(1,951,953)	*-44.3%*	2,463,575	*56.0%*	134,612	*3.1%*
Other State Revenue	8300-8599	328,831	*2.7%*	330,225	*2.8%*	591,896	*4.9%*	1,606,065	*13.4%*	303,331	*2.5%*	3,289,839	*27.5%*
Other Local Revenue	8600-8799	2,530	*0.1%*	(3,221)	*-0.1%*	696,840	*17.4%*	579,374	*14.5%*	17,972	*0.4%*	40,848	*1.0%*
Cash Borrowing	9611												
TRANs													
Total Revenues		2,562,813		3,158,723		8,637,794		6,493,236		3,219,211		13,225,890	
Expenditures													
Certificated Salaries	1000-1999	468,606	*1.4%*	2,853,231	*8.4%*	3,504,482	*10.3%*	3,075,317	*9.1%*	108,223	*0.3%*	2,979,298	*8.8%*
Classified Salaries	2000-2999	519,787	*3.6%*	1,133,552	*7.9%*	1,557,766	*10.9%*	1,122,367	*7.8%*	33,118	*0.2%*	1,179,753	*8.2%*
Employee Benefits	3000-3999	949,383	*4.2%*	1,737,882	*7.7%*	1,751,730	*7.8%*	1,637,709	*7.3%*	555,395	*2.5%*	1,658,609	*7.4%*
Books & Supplies	4000-4999	6,464	*0.2%*	199,839	*5.7%*	357,407	*10.2%*	179,526	*5.1%*	375,829	*10.8%*	268,456	*7.7%*
Services/Oper Expenses	5000-5999	749,604	*6.9%*	784,981	*7.2%*	927,215	*8.5%*	222,765	*2.0%*	703,116	*6.5%*	760,415	*7.0%*
Capital Outlay	6000-6999	0	*0.0%*	397,442	*17.1%*	5,600	*0.2%*	52,162	*2.2%*	105,282	*4.5%*	138,484	*5.9%*
Other Outgo	7000-7499	157,247	*-206.3%*	2,210	*-2.9%*	3,979	*-5.2%*	(37,167)	*48.8%*	0	*0.0%*	2,588	*-3.4%*
Cost of Issuance													
Total Expenditures		2,851,091		7,109,138		8,108,179		6,252,679		1,880,963		6,987,603	
Other Sources / Uses													
Interfund Transfers In	8910-8929	0	*0.0%*		*0.0%*		*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*
Interfund Transfers Out	7610-7629	0	*0.0%*		*0.0%*		*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*
Total Other Sources / Uses		0		0		0		0		0		0	
Prior Year Transactions													
Cash Collections Awaiting Deposit	9140												
Accts Rec/Due Froms	9200/9310	972,121	*6.6%*	147,311	*1.0%*	3,495	*0.0%*	13,136,550	*89.7%*	(4,939,599)	*-33.7%*	0	*0.0%*
Deferred LCFF Revenue													
Accts Pay/Due Tos	9500/9610	2,332,985	*17.3%*	365,258	*2.7%*	99,349	*0.7%*	12,924,491	*96.0%*	21,124	*0.2%*	0	*0.0%*
Net of Prior Year Transactions		(1,360,864)		(217,947)		(95,854)		212,059		(4,960,723)		0	
Other Adjustments													
Net Revenue		**(1,649,142)**		**(4,168,362)**		**433,761**		**452,616**		**(3,622,475)**		**6,238,287**	
Ending Cash Balance		**40,997,769**		**36,829,407**		**37,263,168**		**37,715,784**		**34,093,309**		**40,331,596**	

Form 11I –
Fund 11: Adult Education Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	155,473.00	154,846.80	61,484.00	154,846.80	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			155,473.00	154,846.80	61,484.00	154,846.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	51,723.00	55,467.00	31,158.10	56,268.50	(801.50)	-1.4%
2) Classified Salaries		2000-2999	40,828.00	48,106.00	27,509.78	47,656.89	449.11	0.9%
3) Employee Benefits		3000-3999	40,033.00	44,496.00	25,055.55	44,582.26	(86.26)	-0.2%
4) Books and Supplies		4000-4999	7,168.00	1,817.00	1,014.26	1,816.75	.25	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,317.00	12,736.24	1,601.13	12,297.84	438.40	3.4%
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	7,404.00	5,726.00	2,239.34	5,726.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,473.00	168,348.24	88,578.16	168,348.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(13,501.44)	(27,094.16)	(13,501.44)		
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	(13,501.44)	(27,094.16)	(13,501.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	607.00	13,501.44		13,501.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607.00	13,501.44		13,501.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607.00	13,501.44		13,501.44		
2) Ending Balance, June 30 (E + F1e)			607.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	607.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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	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								
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	155,473.00	154,846.80	61,484.00	154,846.80	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			155,473.00	154,846.80	61,484.00	154,846.80	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			155,473.00	154,846.80	61,484.00	154,846.80		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	51,723.00	55,467.00	31,158.10	56,268.50	(801.50)	-1.4%
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			51,723.00	55,467.00	31,158.10	56,268.50	(801.50)	-1.4%

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)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,056.00	20,420.00	12,127.24	20,452.19	(32.19)	-0.2%
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	23,772.00	27,686.00	15,382.54	27,204.70	481.30	1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,828.00	48,106.00	27,509.78	47,656.89	449.11	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,879.00	10,594.00	5,951.20	10,747.29	(153.29)	-1.4%
PERS		3201-3202	10,893.00	11,856.00	6,422.18	11,810.96	45.04	0.4%
OASDI/Medicare/Alternative		3301-3302	3,873.00	4,528.00	2,548.87	4,487.70	40.30	0.9%
Health and Welfare Benefits		3401-3402	11,061.00	11,767.00	6,890.51	11,767.55	(.55)	0.0%
Unemployment Insurance		3501-3502	47.00	52.00	29.19	52.05	(.05)	-0.1%
Workers' Compensation		3601-3602	3,500.00	3,949.00	2,235.56	3,963.29	(14.29)	-0.4%
OPEB, Allocated		3701-3702	780.00	879.00	498.06	882.81	(3.81)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	871.00	479.98	870.61	.39	0.0%
TOTAL, EMPLOYEE BENEFITS			40,033.00	44,496.00	25,055.55	44,582.26	(86.26)	-0.2%
BOOKS AND SUPPLIES								
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	710.00	709.75	709.75	.25	0.0%
Materials and Supplies		4300	7,168.00	1,107.00	304.51	1,107.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,168.00	1,817.00	1,014.26	1,816.75	.25	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	6,817.00	7,000.00	198.13	6,670.60	329.40	4.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,512.00	1,403.00	1,403.00	109.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	4,224.24	0.00	4,224.24	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,317.00	12,736.24	1,601.13	12,297.84	438.40	3.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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)								
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								
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								
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	7,404.00	5,726.00	2,239.34	5,726.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,404.00	5,726.00	2,239.34	5,726.00	0.00	0.0%
TOTAL, EXPENDITURES			155,473.00	168,348.24	88,578.16	168,348.24		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

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

Form 12I –
Fund 12: Child Development Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	909,668.00	1,359,113.00	671,349.55	1,380,824.00	21,711.00	1.6%
4) Other Local Revenue		8600-8799	0.00	4,000.00	157,515.00	4,300.00	300.00	7.5%
5) TOTAL, REVENUES			909,668.00	1,363,113.00	828,864.55	1,385,124.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,199.00	90,150.00	52,153.32	94,641.00	(4,491.00)	-5.0%
2) Classified Salaries		2000-2999	309,448.00	413,069.00	244,652.74	416,764.62	(3,695.62)	-0.9%
3) Employee Benefits		3000-3999	241,848.00	323,145.00	170,196.44	304,187.52	18,957.48	5.9%
4) Books and Supplies		4000-4999	234,991.00	497,372.45	16,060.51	480,572.45	16,800.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	24,700.00	28,228.00	2,666.14	28,228.00	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	25,482.00	25,482.00	12,806.21	25,482.00	0.00	0.0%
9) TOTAL, EXPENDITURES			909,668.00	1,377,446.45	498,535.36	1,349,875.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(14,333.45)	330,329.19	35,248.41		
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	(14,333.45)	330,329.19	35,248.41		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,357.00	170,186.48		170,186.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,357.00	170,186.48		170,186.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,357.00	170,186.48		170,186.48		
2) Ending Balance, June 30 (E + F1e)			12,357.00	155,853.03		205,434.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,357.00	155,853.03		205,434.89		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	745,313.00	947,506.00	259,742.55	969,217.00	21,711.00	2.3%
All Other State Revenue	All Other	8590	164,355.00	411,607.00	411,607.00	411,607.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			909,668.00	1,359,113.00	671,349.55	1,380,824.00	21,711.00	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	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								
Child Development Parent Fees		8673	0.00	0.00	230.00	300.00	300.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	4,000.00	157,285.00	4,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	4,000.00	157,515.00	4,300.00	300.00	7.5%
TOTAL, REVENUES			909,668.00	1,363,113.00	828,864.55	1,385,124.00		
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	73,199.00	90,150.00	52,153.32	94,641.00	(4,491.00)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			73,199.00	90,150.00	52,153.32	94,641.00	(4,491.00)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	268,449.00	362,981.00	204,433.02	346,009.59	16,971.41	4.7%
Classified Support Salaries		2200	0.00	0.00	3,671.22	9,789.92	(9,789.92)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	31,229.00	34,900.00	20,810.54	34,896.32	3.68	0.0%
Other Classified Salaries		2900	9,770.00	15,188.00	15,737.96	26,068.79	(10,880.79)	-71.6%
TOTAL, CLASSIFIED SALARIES			309,448.00	413,069.00	244,652.74	416,764.62	(3,695.62)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,981.00	16,000.00	9,786.04	17,902.00	(1,902.00)	-11.9%
PERS		3201-3202	82,561.00	95,383.00	59,954.05	100,589.63	(5,206.63)	-5.5%
OASDI/Medicare/Alternative		3301-3302	24,735.00	41,556.00	19,322.69	38,756.06	2,799.94	6.7%
Health and Welfare Benefits		3401-3402	102,690.00	135,901.00	67,259.19	124,059.54	11,841.46	8.7%
Unemployment Insurance		3501-3502	192.00	8,719.00	136.81	252.07	8,466.93	97.1%
Workers' Compensation		3601-3602	14,468.00	21,376.00	11,220.77	18,494.10	2,881.90	13.5%
OPEB, Allocated		3701-3702	3,221.00	4,210.00	2,516.89	4,134.12	75.88	1.8%
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			241,848.00	323,145.00	170,196.44	304,187.52	18,957.48	5.9%
BOOKS AND SUPPLIES								
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	234,991.00	493,884.45	12,572.64	474,884.45	19,000.00	3.8%
Noncapitalized Equipment		4400	0.00	3,488.00	3,487.87	5,688.00	(2,200.00)	-63.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,991.00	497,372.45	16,060.51	480,572.45	16,800.00	3.4%
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	0.00	4,125.00	2,061.14	4,125.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	24,700.00	24,103.00	605.00	24,103.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,700.00	28,228.00	2,666.14	28,228.00	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	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	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,482.00	25,482.00	12,806.21	25,482.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,482.00	25,482.00	12,806.21	25,482.00	0.00	0.0%
TOTAL, EXPENDITURES			909,668.00	1,377,446.45	498,535.36	1,349,875.59		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	188,757.45
7810	Other Restricted State	6,104.00
9010	Other Restricted Local	10,573.44
Total, Restricted Balance		205,434.89

Form 13I –

Fund 13: Cafeteria Special Reserve Fund

(Nutritional Services)

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	3,723,642.00	3,723,642.00	1,336,418.59	3,723,642.00	0.00	0.0%
3) Other State Revenue		8300-8599	656,916.00	832,681.00	363,322.75	832,681.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	17,016.84	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,396,558.00	4,572,323.00	1,716,758.18	4,572,323.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,310,187.00	1,527,029.13	873,672.79	1,527,029.13	0.00	0.0%
3) Employee Benefits		3000-3999	806,720.00	898,567.14	463,785.53	898,567.14	0.00	0.0%
4) Books and Supplies		4000-4999	1,738,766.00	1,530,806.92	886,026.64	1,530,806.92	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	56,000.00	73,463.77	28,920.47	69,382.53	4,081.24	5.6%
6) Capital Outlay		6000-6999	1,139,564.00	1,107,564.00	75,539.44	1,107,564.00	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	94,997.00	38,661.62	94,997.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,051,237.00	5,232,427.96	2,366,606.49	5,228,346.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(654,679.00)	(660,104.96)	(649,848.31)	(656,023.72)		
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)			(654,679.00)	(660,104.96)	(649,848.31)	(656,023.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,400,771.00	2,117,923.55		2,117,923.55	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)			2,400,771.00	2,117,923.55		2,117,923.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,400,771.00	2,117,923.55		2,117,923.55		
2) Ending Balance, June 30 (E + F1e)			1,746,092.00	1,457,818.59		1,461,899.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,746,092.00	1,457,818.59		1,461,899.83		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,723,642.00	3,723,642.00	1,327,647.76	3,723,642.00	0.00	0.0%
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	8,770.83	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,723,642.00	3,723,642.00	1,336,418.59	3,723,642.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	656,916.00	832,681.00	363,322.75	832,681.00	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			656,916.00	832,681.00	363,322.75	832,681.00	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%
Food Service Sales		8634	12,000.00	12,000.00	(6,878.87)	12,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	26,188.22	4,000.00	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	0.00	0.00	(2,292.51)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,000.00	16,000.00	17,016.84	16,000.00	0.00	0.0%
TOTAL, REVENUES			4,396,558.00	4,572,323.00	1,716,758.18	4,572,323.00		
CERTIFICATED SALARIES								
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 Support Salaries		2200	1,050,305.00	1,235,501.13	710,618.78	1,235,501.13	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,926.00	136,518.00	80,750.62	136,518.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,956.00	154,129.00	81,423.14	154,129.00	0.00	0.0%
Other Classified Salaries		2900	0.00	881.00	880.25	881.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,310,187.00	1,527,029.13	873,672.79	1,527,029.13	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	343,196.00	364,768.00	194,158.10	364,768.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	100,229.00	119,784.14	66,895.64	119,784.14	0.00	0.0%
Health and Welfare Benefits		3401-3402	302,068.00	300,847.54	157,972.17	300,847.54	0.00	0.0%
Unemployment Insurance		3501-3502	656.00	771.31	431.71	771.31	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)
Workers' Compensation		3601-3602	49,539.00	59,464.95	33,519.37	59,464.95	0.00	0.0%
OPEB, Allocated		3701-3702	11,032.00	13,249.20	7,481.39	13,249.20	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	39,682.00	3,327.15	39,682.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			806,720.00	898,567.14	463,785.53	898,567.14	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	586.16	0.00	0.00	0.0%
Materials and Supplies		4300	191,259.00	242,125.00	125,541.14	242,125.00	0.00	0.0%
Noncapitalized Equipment		4400	18,741.00	31,405.00	27,903.47	31,405.00	0.00	0.0%
Food		4700	1,528,766.00	1,257,276.92	731,995.87	1,257,276.92	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,738,766.00	1,530,806.92	886,026.64	1,530,806.92	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	186.44	221.16	186.44	0.00	0.0%
Dues and Memberships		5300	0.00	563.00	563.26	563.00	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	(905.00)	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	14,448.00	6,527.23	14,448.00	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	(13,196.51)	(4,081.24)	4,081.24	New
Professional/Consulting Services and Operating Expenditures		5800	56,000.00	58,266.33	35,710.33	58,266.33	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,000.00	73,463.77	28,920.47	69,382.53	4,081.24	5.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,139,564.00	1,060,561.00	0.00	1,060,561.00	0.00	0.0%
Equipment		6400	0.00	47,003.00	75,539.44	47,003.00	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			1,139,564.00	1,107,564.00	75,539.44	1,107,564.00	0.00	0.0%
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	0.00	94,997.00	38,661.62	94,997.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	94,997.00	38,661.62	94,997.00	0.00	0.0%
TOTAL, EXPENDITURES			5,051,237.00	5,232,427.96	2,366,606.49	5,228,346.72		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	963,609.21
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	76,762.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	187,440.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	58,323.12
7033	Child Nutrition: School Food Best Practices Apportionment	175,765.00
Total, Restricted Balance		1,461,899.83

Form 14I –
Fund 14: Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	12,367.59	20,000.00	20,000.00	New
5) TOTAL, REVENUES			0.00	0.00	12,367.59	20,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,513,005.00	2,238,651.00	98,384.34	2,258,651.00	(20,000.00)	-0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,513,005.00	2,238,651.00	98,384.34	2,258,651.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,513,005.00)	(2,238,651.00)	(86,016.75)	(2,238,651.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	500,000.00	500,000.00	New
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	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,513,005.00)	(2,238,651.00)	(86,016.75)	(1,738,651.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,513,005.00	2,238,651.72		2,238,651.72	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)			1,513,005.00	2,238,651.72		2,238,651.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,513,005.00	2,238,651.72		2,238,651.72		
2) Ending Balance, June 30 (E + F1e)			0.00	.72		500,000.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	.72		500,000.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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%
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	0.00	0.00	12,367.59	20,000.00	20,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12,367.59	20,000.00	20,000.00	New
TOTAL, REVENUES			0.00	0.00	12,367.59	20,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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%

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, 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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	1,513,005.00	2,238,651.00	98,384.34	2,258,651.00	(20,000.00)	-0.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,513,005.00	2,238,651.00	98,384.34	2,258,651.00	(20,000.00)	-0.9%
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%
TOTAL, EXPENDITURES			1,513,005.00	2,238,651.00	98,384.34	2,258,651.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	500,000.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	500,000.00	500,000.00	New
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%

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 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	500,000.00		

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

Form 17I –

Fund 17: Special Reserve for Non-Capital Projects Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	.11	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.11	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	.11	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	.11	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4.00	4.18		4.18	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)			4.00	4.18		4.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.00	4.18		4.18		
2) Ending Balance, June 30 (E + F1e)			4.00	4.18		4.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4.00	4.18		4.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.11	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.11	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.11	0.00		
INTERFUND TRANSFERS								
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								
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 Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Form 20I –

Fund 20: Special Reserve for Postemployment Benefits

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	14,502.43	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	14,502.43	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,502.43	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	14,502.43	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	535,932.00	541,635.73		541,635.73	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)			535,932.00	541,635.73		541,635.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			535,932.00	541,635.73		541,635.73		
2) Ending Balance, June 30 (E + F1e)			535,932.00	541,635.73		541,635.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	535,932.00	541,635.73		541,635.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	14,502.43	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	14,502.43	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	14,502.43	0.00		
INTERFUND TRANSFERS								
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								
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 Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Form 21I –
Fund 21: Building (Bond) Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	26,420.73	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	26,420.73	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,500.00	5,000.00	2,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	225,198.00	35,193.60	675,232.00	(450,034.00)	-199.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	227,698.00	40,193.60	677,732.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(227,698.00)	(13,772.87)	(677,732.00)		
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	(227,698.00)	(13,772.87)	(677,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	595,397.00	985,805.35		985,805.35	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)			595,397.00	985,805.35		985,805.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			595,397.00	985,805.35		985,805.35		
2) Ending Balance, June 30 (E + F1e)			595,397.00	758,107.35		308,073.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	586,376.00	733,624.95		283,590.95		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,021.00	24,482.40		24,482.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	26,420.73	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	26,420.73	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	26,420.73	0.00		
CLASSIFIED SALARIES								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
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								
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	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	0.00	2,500.00	5,000.00	2,500.00	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	2,500.00	5,000.00	2,500.00	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	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	225,198.00	35,193.60	225,198.00	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	450,034.00	(450,034.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	225,198.00	35,193.60	675,232.00	(450,034.00)	-199.8%
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 Aid - Proceeds from Bonds		7435	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)
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			0.00	227,698.00	40,193.60	677,732.00		
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 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%
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		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	283,590.95
Total, Restricted Balance		283,590.95

Form 25I –
Fund 25: Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	116,000.00	116,000.00	147,359.08	300,642.00	184,642.00	159.2%
5) TOTAL, REVENUES			116,000.00	116,000.00	147,359.08	300,642.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,603.00	1,291.00	237,033.00	(234,430.00)	-9,006.1%
6) Capital Outlay		6000-6999	0.00	1,566,342.00	25,468.93	1,516,554.00	49,788.00	3.2%
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			0.00	1,568,945.00	26,759.93	1,753,587.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,000.00	(1,452,945.00)	120,599.15	(1,452,945.00)		
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)			116,000.00	(1,452,945.00)	120,599.15	(1,452,945.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	480,312.00	1,452,945.15		1,452,945.15	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)			480,312.00	1,452,945.15		1,452,945.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,312.00	1,452,945.15		1,452,945.15		
2) Ending Balance, June 30 (E + F1e)			596,312.00	.15		.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	596,312.00	.15		.15		
e) Unassigned/Unappropriated								
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 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%
Interest		8660	2,000.00	2,000.00	28,221.08	20,000.00	18,000.00	900.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	114,000.00	114,000.00	119,138.00	280,642.00	166,642.00	146.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			116,000.00	116,000.00	147,359.08	300,642.00	184,642.00	159.2%
TOTAL, REVENUES			116,000.00	116,000.00	147,359.08	300,642.00		
CERTIFICATED SALARIES								
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 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%

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 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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	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	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	0.00	2,603.00	1,291.00	237,033.00	(234,430.00)	-9,006.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,603.00	1,291.00	237,033.00	(234,430.00)	-9,006.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,566,342.00	25,468.93	1,516,554.00	49,788.00	3.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,566,342.00	25,468.93	1,516,554.00	49,788.00	3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			0.00	1,568,945.00	26,759.93	1,753,587.00		
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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Form 35I –

Fund 35: County School Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,023,610.00	1,023,610.00	8,398,172.00	7,374,562.00	720.4%
4) Other Local Revenue		8600-8799	0.00	0.00	2,257.17	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,023,610.00	1,025,867.17	8,398,172.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	160,000.00	158,065.27	290,000.00	(130,000.00)	-81.3%
6) Capital Outlay		6000-6999	0.00	863,610.00	219,000.00	8,108,172.00	(7,244,562.00)	-838.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,023,610.00	377,065.27	8,398,172.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	648,801.90	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	648,801.90	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,546.00	9,447.66		9,447.66	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)			10,546.00	9,447.66		9,447.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,546.00	9,447.66		9,447.66		
2) Ending Balance, June 30 (E + F1e)			10,546.00	9,447.66		9,447.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,524.00	9,425.79		9,425.79		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22.00	21.87		21.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	1,023,610.00	1,023,610.00	8,398,172.00	7,374,562.00	720.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	1,023,610.00	1,023,610.00	8,398,172.00	7,374,562.00	720.4%
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	0.00	0.00	2,257.17	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,257.17	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,023,610.00	1,025,867.17	8,398,172.00		
CLASSIFIED SALARIES								
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								
Books and Other Reference Materials		4200	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)
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	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	0.00	160,000.00	158,065.27	290,000.00	(130,000.00)	-81.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	160,000.00	158,065.27	290,000.00	(130,000.00)	-81.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	863,610.00	219,000.00	8,058,172.00	(7,194,562.00)	-833.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	863,610.00	219,000.00	8,108,172.00	(7,244,562.00)	-838.9%
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 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			0.00	1,023,610.00	377,065.27	8,398,172.00		
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		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	9,425.79
Total, Restricted Balance		9,425.79

Form 40I –

Fund 40: Special Reserve for Capital Outlay Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	207,962.00	0.00	207,962.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	916,692.00	32,511.86	936,692.00	20,000.00	2.2%
5) TOTAL, REVENUES			0.00	1,124,654.00	32,511.86	1,144,654.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,640.00	92,139.00	54,500.45	92,139.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,482.00	43,938.00	25,691.03	43,938.00	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	38,054.00	216,887.00	45,518.24	278,833.00	(61,946.00)	-28.6%
6) Capital Outlay		6000-6999	0.00	915,397.00	9,543.56	819,818.00	95,579.00	10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	578,561.00	589,561.00	578,368.10	589,561.00	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			740,737.00	1,857,922.00	713,621.38	1,824,289.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(740,737.00)	(733,268.00)	(681,109.52)	(679,635.00)		
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)			(740,737.00)	(733,268.00)	(681,109.52)	(679,635.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	740,737.00	746,246.56		746,246.56	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)			740,737.00	746,246.56		746,246.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			740,737.00	746,246.56		746,246.56		
2) Ending Balance, June 30 (E + F1e)			0.00	12,978.56		66,611.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	.98		.98		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	12,977.58		66,610.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	207,962.00	0.00	207,962.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	207,962.00	0.00	207,962.00	0.00	0.0%
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	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	916,692.00	0.00	916,692.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	15,026.70	20,000.00	20,000.00	New
Interest		8660	0.00	0.00	17,485.16	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	916,692.00	32,511.86	936,692.00	20,000.00	2.2%
TOTAL, REVENUES			0.00	1,124,654.00	32,511.86	1,144,654.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	83,640.00	92,139.00	54,500.45	92,139.00	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			83,640.00	92,139.00	54,500.45	92,139.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,315.00	24,101.00	14,058.76	24,101.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,399.00	7,038.00	4,155.46	7,038.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,860.00	8,493.00	4,930.07	8,493.00	0.00	0.0%
Unemployment Insurance		3501-3502	42.00	46.00	27.16	46.00	0.00	0.0%
Workers' Compensation		3601-3602	3,162.00	3,484.00	2,060.66	3,484.00	0.00	0.0%
OPEB, Allocated		3701-3702	704.00	776.00	458.92	776.00	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%

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, EMPLOYEE BENEFITS			40,482.00	43,938.00	25,691.03	43,938.00	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	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	38,054.00	216,887.00	45,518.24	278,833.00	(61,946.00)	-28.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,054.00	216,887.00	45,518.24	278,833.00	(61,946.00)	-28.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	9,589.34	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	0.00	500,000.00	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	415,397.00	(45.78)	319,818.00	95,579.00	23.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	915,397.00	9,543.56	819,818.00	95,579.00	10.4%
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 All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	367,561.00	367,561.00	181,053.40	367,561.00	0.00	0.0%
Other Debt Service - Principal		7439	211,000.00	222,000.00	397,314.70	222,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			578,561.00	589,561.00	578,368.10	589,561.00	0.00	0.0%
TOTAL, EXPENDITURES			740,737.00	1,857,922.00	713,621.38	1,824,289.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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 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								
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%
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		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	.98
Total, Restricted Balance		.98

Form 51I –
Fund 51: Bond Interest Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,976.82	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,642,671.99	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,650,648.81	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	4,574,425.01	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	4,574,425.01	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,923,776.20)	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	(1,923,776.20)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	6,461,878.06		6,461,878.06	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)			0.00	6,461,878.06		6,461,878.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,461,878.06		6,461,878.06		
2) Ending Balance, June 30 (E + F1e)			0.00	6,461,878.06		6,461,878.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	6,461,878.06		6,461,878.06		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	7,976.82	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	7,976.82	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	1,678,656.87	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	473,253.03	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	238,854.56	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	132,949.49	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%
Interest		8660	0.00	0.00	118,958.04	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,642,671.99	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,650,648.81	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	1,890,942.50	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	2,683,482.51	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	4,574,425.01	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	4,574,425.01	0.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	6,461,878.06
Total, Restricted Balance		6,461,878.06

Form 73I –

Fund 73: Foundation Private-Purpose Trust Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	341.62	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	341.62	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	341.62	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 NET POSITION (C + D4)			0.00	0.00	341.62	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,735.00	12,759.25		12,759.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			12,735.00	12,759.25		12,759.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,735.00	12,759.25		12,759.25		
2) Ending Net Position, June 30 (E + F1e)			12,735.00	12,759.25		12,759.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,735.00	12,759.25		12,759.25		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	341.62	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	341.62	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	341.62	0.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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 EXPENSES								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	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 EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			0.00	0.00	0.00	0.00		
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%
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%
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%

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)
(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 + c - d + e)			0.00	0.00	0.00	0.00		

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

Supplemental Forms

- Form AI – Average Daily Attendance
- Form CSI – Criteria & Standards
- Form SIAI – Summary of Interfund Activities - Actuals

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,101.66	4,101.66	3,952.94	4,099.24	(2.42)	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	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00		0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,101.66	4,101.66	3,952.94	4,099.24	(2.42)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	2.56	2.83	2.83	2.83	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.56	2.83	2.83	2.83	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,104.22	4,104.49	3,955.77	4,102.07	(2.42)	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	4,102.54	4,099.24		
Charter School	0.00	0.00		
Total ADA	**4,102.54**	**4,099.24**	**(.1%)**	**Met**
1st Subsequent Year (2024-25)				
District Regular	3,997.00	3,994.98		
Charter School	0.00	0.00		
Total ADA	**3,997.00**	**3,994.98**	**(.1%)**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	3,925.00	3,919.70		
Charter School	0.00	0.00		
Total ADA	**3,925.00**	**3,919.70**	**(.1%)**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	4,330.00	4,318.00		
Charter School	0.00	0.00		
Total Enrollment	**4,330.00**	**4,318.00**	**(.3%)**	**Met**
1st Subsequent Year (2024-25)				
District Regular	4,271.00	4,268.00		
Charter School	0.00	0.00		
Total Enrollment	**4,271.00**	**4,268.00**	**(.1%)**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	4,175.00	4,181.00		
Charter School	0.00	0.00		
Total Enrollment	**4,175.00**	**4,181.00**	**.1%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	4,275	4,440	
Charter School		0	
Total ADA/Enrollment	**4,275**	**4,440**	**96.3%**
Second Prior Year (2021-22)			
District Regular	3,719	4,430	
Charter School		0	
Total ADA/Enrollment	**3,719**	**4,430**	**84.0%**
First Prior Year (2022-23)			
District Regular	3,909	4,396	
Charter School	0	0	
Total ADA/Enrollment	**3,909**	**4,396**	**88.9%**
		Historical Average Ratio:	89.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**90.2%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	3,953	4,318		
Charter School	0	0		
Total ADA/Enrollment	**3,953**	**4,318**	**91.5%**	**Not Met**
1st Subsequent Year (2024-25)				
District Regular	3,903	4,268		
Charter School	0	0		
Total ADA/Enrollment	**3,903**	**4,268**	**91.4%**	**Not Met**
2nd Subsequent Year (2025-26)				
District Regular	3,823	4,181		
Charter School	0	0		
Total ADA/Enrollment	**3,823**	**4,181**	**91.4%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Decreases in ADA are due to lower enrollment and a decrease in post pandemic rate of student attendance.

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%**

4A. Calculating 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 Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	65,617,823.00	65,623,911.00	0.0%	Met
1st Subsequent Year (2024-25)	66,211,397.00	64,172,320.00	(3.1%)	Not Met
2nd Subsequent Year (2025-26)	67,152,520.00	64,699,109.00	(3.7%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Decrease is due to lower enrollment, average daily attendance and a reduced cost of living adjustment.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	35,536,125.72	40,253,853.59	88.3%
Second Prior Year (2021-22)	38,875,697.40	44,789,927.56	86.8%
First Prior Year (2022-23)	44,187,650.16	51,275,574.09	86.2%
		Historical Average Ratio:	87.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent 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):	**84.1% to 90.1%**	**84.1% to 90.1%**	**84.1% to 90.1%**

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.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2023-24)	51,042,523.96	59,294,179.52	86.1%	Met
1st Subsequent Year (2024-25)	53,776,040.91	60,261,636.91	89.2%	Met
2nd Subsequent Year (2025-26)	55,031,684.67	61,495,751.49	89.5%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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%**

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Current Year (2023-24)	10,782,616.47	10,889,018.41	1.0%	No
1st Subsequent Year (2024-25)	4,265,707.54	4,402,020.41	3.2%	No
2nd Subsequent Year (2025-26)	4,265,707.54	4,402,020.41	3.2%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	9,600,158.40	11,853,203.40	23.5%	Yes
1st Subsequent Year (2024-25)	9,890,711.82	11,968,645.06	21.0%	Yes
2nd Subsequent Year (2025-26)	10,086,406.00	12,186,511.09	20.8%	Yes

Explanation: (required if Yes)
Increase due to the Expanded Learning Opportunities Program and Transportation funding.

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

Current Year (2023-24)	4,032,718.20	4,753,933.20	17.9%	Yes
1st Subsequent Year (2024-25)	4,022,384.87	4,009,394.92	-.3%	No
2nd Subsequent Year (2025-26)	4,021,051.53	4,006,798.77	-.4%	No

Explanation: (required if Yes)
Increase due to Out of Home Care funding from prior years.

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

Current Year (2023-24)	7,058,086.72	6,468,442.56	-8.4%	Yes
1st Subsequent Year (2024-25)	4,277,813.00	3,493,727.49	-18.3%	Yes
2nd Subsequent Year (2025-26)	4,321,922.46	3,573,257.76	-17.3%	Yes

Explanation: (required if Yes)
Decrease in expenditures due to the expiration of one-time funds and carryover of other programs.

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

Current Year (2023-24)	11,625,008.16	12,135,106.21	4.4%	No
1st Subsequent Year (2024-25)	9,844,100.16	10,874,960.55	10.5%	Yes
2nd Subsequent Year (2025-26)	9,704,079.89	10,859,576.80	11.9%	Yes

Explanation: (required if Yes)
Increase of contracted services for the special education program.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	24,415,493.07	27,496,155.01	12.6%	Not Met
1st Subsequent Year (2024-25)	18,178,804.23	20,380,060.39	12.1%	Not Met
2nd Subsequent Year (2025-26)	18,373,165.07	20,595,330.27	12.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	18,683,094.88	18,603,548.77	-.4%	Met
1st Subsequent Year (2024-25)	14,121,913.16	14,368,688.04	1.7%	Met
2nd Subsequent Year (2025-26)	14,026,002.35	14,432,834.56	2.9%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Increase due to the Expanded Learning Opportunities Program and Transportation funding.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Increase due to Out of Home Care funding from prior years.

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. 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 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if 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.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,344,074.24	3,128,085.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,628,085.00	

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:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

[1]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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.4%	6.6%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.1%**	**2.2%**	**1.5%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2023-24)	(1,711,540.59)	59,294,179.52	2.9%	Not Met
1st Subsequent Year (2024-25)	(4,311,049.46)	60,261,636.91	7.2%	Not Met
2nd Subsequent Year (2025-26)	(5,578,505.87)	61,495,751.49	9.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in the current year due to recognition of expenditures for prior year carryover. Deficits in the subsequent years will be addressed with the development of a Budget Stabilization Plan (BSP).

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	41,414,905.76	Met
1st Subsequent Year (2024-25)	38,592,225.17	Met
2nd Subsequent Year (2025-26)	34,814,567.16	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	43,146,911.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,952.94	3,907.00	3,827.00
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	93,251,248.34	87,337,263.98	89,033,589.28
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	93,251,248.34	87,337,263.98	89,033,589.28

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,797,537.45	2,620,117.92	2,671,007.68
6.	Reserve Standard - by Amount ($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**2,797,537.45**	**2,620,117.92**	**2,671,007.68**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,962,285.87	5,751,236.41	4,072,760.04
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	(2,890.80)
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 - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,962,285.87	5,751,236.41	4,069,869.24
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.39%	6.59%	4.57%
District's Reserve Standard (Section 10B, Line 7):	**2,797,537.45**	**2,620,117.92**	**2,671,007.68**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **Yes**

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

Various salary expenditures are currently being funded out of one-time funding and have been shifted over to the unrestricted general fund in the two subsequent years.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Budget projections include a temporary cash loan to Fund 11 - Adult Education ($100,000) that will be repaid by June 30, 2024.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since 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. 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 data into the first column. For Contributions, the Second Interim's Current Year data 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 and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2023-24)	(8,788,322.29)	(10,045,595.07)	14.3%	1,257,272.78	Not Met
1st Subsequent Year (2024-25)	(8,770,277.00)	10,230,724.00	-216.7%	(19,001,001.00)	Not Met
2nd Subsequent Year (2025-26)	(9,300,151.00)	10,804,888.57	-216.2%	(20,105,039.57)	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2023-24)	0.00	500,000.00	New	500,000.00	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

Contribution increases to unfunded programs in Special Education and Restricted Maintenance are due to decreased revenues for AB602 and increased costs of salaries and operational needs.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

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 fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

A one-time transfer to Fund 14 - Deferred Maintenance is included for deferred maintenance projects such are roofing repairs.

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) — Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases				0
Certificates of Participation	8	Fund 40 Special Reserve for Capital Outlay Projects	Fund 40 Special Reserve f or Capital Outlay Projects	1,605,000
General Obligation Bonds	Various	Fund 51 Bond Interest and Redemption Fund	Fund 51 Bond Interest and Redemption Fund	57,327,760
Supp Early Retirement Program	1	Fund 01 General Fund	Fund 01 General Fund	315,000
State School Building Loans				
Compensated Absences		Fund 01, 11, 12, and 13	Fund 01, 11, 12, and 13	432,906
Other Long-term Commitments (do not include OPEB):				
Clean Renewable Energy Bond (CREB)	18	Fund 40 Special Reserve for Capital Outlay Projects	Fund 40 Special Reserve for Capital Outlay Projects	7,000,000
TOTAL:				66,680,666

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation	172,918	172,186	172,416	172,416
General Obligation Bonds	4,914,038	5,118,838	5,339,468	5,339,468
Supp Early Retirement Program	315,000	315,000	0	0
State School Building Loans	0	0	0	0
Compensated Absences	612,993	432,906	454,551	454,551
Other Long-term Commitments (continued):				
Clean Renewable Energy Bond (CREB)	579,211	578,561	578,368	578,368

Total Annual Payments:	6,594,160	6,617,491	6,544,803	6,544,803
Has total annual payment increased over prior year (2022-23)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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)

General Bond payment increases are due to amortized payments year-over-year. All other debt service payments decrease over time.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	No
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	11,820,832.00	11,820,832.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,820,832.00	11,820,832.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	196,580.00	196,580.00
1st Subsequent Year (2024-25)	196,580.00	196,580.00
2nd Subsequent Year (2025-26)	196,580.00	196,580.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	490,036.65	501,598.96
1st Subsequent Year (2024-25)	497,344.00	497,344.00
2nd Subsequent Year (2025-26)	497,344.00	497,344.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	407,622.00	407,622.00
1st Subsequent Year (2024-25)	407,622.00	407,622.00
2nd Subsequent Year (2025-26)	407,622.00	407,622.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	28	28
1st Subsequent Year (2024-25)	28	28
2nd Subsequent Year (2025-26)	28	28

4. Comments:

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

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

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) — 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

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

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 multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	264.0	266.0	264.0	261.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Certificated (Non-management) Attrition (layoffs and retirements)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - 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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	258.2	267.3	267.3	267.3

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	39.0	39.0	39.0	39.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
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 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?	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
A9.	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.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	4,081.24	0.00	0.00	(126,205.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,726.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	25,482.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,081.24)	94,997.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,081.24	(4,081.24)	126,205.00	(126,205.00)	500,000.00	500,000.00		

Technical Review Check (TRC)

- 2023-24 Actuals as of January 31st
- 2023-24 Second Interim Projected Totals

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Banning Unified **Riverside County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Banning Unified **Riverside County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3182-0-0000-0000-9791	3182	9791	($6,611.67)
01-3182-1-0000-0000-9791	3182	9791	($265,331.98)
01-3182-2-0000-0000-9791	3182	9791	$440,161.72
01-3182-3-0000-0000-9791	3182	9791	($15,162.89)
01-3182-9-0000-0000-9791	3182	9791	($153,055.18)

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6536	8590	($47,221.24)

Explanation: Grant was not fully spent by expiration date resulting in an adjustment to revenues.

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

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

FUND	RESOURCE	VALUE
01	6536	($47,221.24)

Explanation: Grant was not fully spent by expiration date resulting in an adjustment to revenues.

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

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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

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

Explanation: Cashflow provided in alternative format

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

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

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

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

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

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

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided. **Passed**

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

MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

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



Banning
UNIFIED SCHOOL DISTRICT

End of Financial Report