



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

San Luis Obispo County Office of Education

2022-23 First Interim

James J. Brescia, Ed.D.
County Superintendent of Schools

Sheldon K. Smith, Ed.D.
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Joel Peterson, President
George Galvan
Paul Madonna
Juan Olivarria
Diane A. Ward



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

2020 **LEADERSHIP ■ COMMUNITY ■ SERVICE**
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, Ed.D, County Superintendent of Schools

FROM: Sheldon Smith, Ed.D, Assistant Superintendent, Business Services
Melissa Abbey, Director of Fiscal Services

DATE: December 15, 2022

RE: 2022-23 First Interim Budget Narrative

BUDGET PRINCIPLES

The First Interim Budget Report for the 2022-23 fiscal year is presented for the County Board of Education's review and approval. The First Interim reflects the most current year revenue and expenditure assumptions utilizing the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP), and includes the county's financial position and projections as of October 31, 2022.

This budget is presented in the Standardized Account Code Structure (SACS) format applying the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and that unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

Summaries of 2022-23 First Interim are as follows:

Page 2	2022-23 First Interim-All Funds
Page 3	Comparison between 2022-23 Budget Adoption and First Interim
Page 4	Multi-Year Projection Summary for 2022-23 First Interim

2022-23 FIRST INTERIM-ALL FUNDS

The total 2022-23 First Interim revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	9,825,248	45,096,960	45,904,265	9,017,943
Form 10-Special Education Pass-Through-Fund	306,117	23,495,946	23,795,946	6,117
Form 12-Child Development Fund	2,290,825	3,027,379	4,066,911	1,251,293
Form 13-Cafeteria Special Revenue Fund	613	129,312	129,312	613
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	405,950	2,000	-	407,950
Form 20-Special Reserve Fund (Postemployment Benefits)	1,692,098	8,000	98,796	1,601,302
Form 40-Special Reserve Fund (Capital Outlay Projects)	112,770	60,000	-	172,770
Totals	14,633,622	71,819,597	73,995,230	12,457,990

Multi-Year Projection Summary 2022-23 1st Interim
Comparison Between 2022-23 Budget Adoption and 1st Interim

	2022-23 Adopted Budget <i>with unaudited actuals ending balance</i>		2022-23 First Interim		Change		Percent	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues								
1) LCFF Sources	13,844,405	330,672	14,175,077	335,324	15,133,220	335,324	958,143	6.89%
2) Federal Revenue	-	4,056,366	4,056,366	12,147,626	12,147,626	-	8,091,260	0.00%
3) Other State Revenue	72,925	4,347,604	4,420,529	1,745,898	6,552,902	1,672,973	3,878,271	22.94%
4) Other Local Revenue	3,263,082	4,383,236	7,646,318	3,475,197	5,943,321	212,115	1,772,200	6.50%
5) TOTAL REVENUES	17,180,412	13,117,878	30,298,290	20,018,991	44,998,164	2,838,579	14,699,874	
B. Expenditures								
1) Certificated Salaries	1,706,149	4,113,043	5,819,192	1,916,090	6,438,291	209,941	619,099	12.30%
2) Classified Salaries	4,161,296	2,484,505	6,645,801	4,414,078	7,263,342	252,782	617,541	6.07%
3) Employee Benefits	2,520,902	3,280,460	5,801,362	2,596,760	6,612,120	75,858	810,758	3.01%
4) Books and Supplies	262,110	739,858	1,001,968	323,020	1,144,297	60,910	142,329	23.24%
5) Services & Other Operating Expenses	1,972,509	3,119,062	5,091,571	4,697,763	17,285,675	2,725,254	12,194,104	138.16%
6) Capital Outlay	15,000	0	15,000	19,943	933,698	4,943	938,641	32.95%
7) Other Outgo	7,037,782	387,911	7,425,693	5,694,349	6,233,713	(1,343,433)	(1,191,980)	-19.09%
8) Indirect Costs	<1,437,945>	1,136,546	<301,399>	(1,587,552)	1,295,593	<149,607>	9,440	10.40%
9) Other Adjustments			0	0	<291,959>	0	0	0.00%
9) TOTAL EXPENDITURES	16,237,803	15,261,385	31,499,188	18,074,450	27,564,671	1,836,647	14,139,933	
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	942,609	<2,143,507>	<1,200,898>	1,944,540	<2,585,497>	1,001,931	<441,991>	106.29%
D. Other Financing Sources/Uses								
1) Transfers In	<177,039>	<60,000>	<237,039>	98,796	98,796	98,796	98,796	0.00%
2) Transfers Out	<1,125,889>	1,125,889	-	(205,144)	<265,144>	(28,105)	(28,105)	15.88%
3) Contributions	<1,302,928>	1,065,889	(237,039)	(1,200,105)	1,200,105	(74,216)	(0)	6.59%
4) Total Finances & Uses	<360,319>	<1,077,618>	<1,437,937>	638,087	<1,445,392>	899,610	<367,775>	7.85%
E. Net Increase (Decrease) in Fund Balance								
1) Beginning Fund Balance	5,274,577	4,550,671	9,825,248	5,274,577	9,825,248	0	0	0.00%
2) Ending Fund Balance	4,914,258	3,473,053	8,387,311	5,912,664	9,017,943	998,406	630,631	20.32%
2a) Non Spendable	25,525	-	25,525	25,525	25,525	-	-	-
2d) Other Assignments	3,751,309	-	3,751,309	4,489,338	4,489,338	738,030	738,030	19.67%
2f) Reserves:								
Fund 01	1,097,526	-	1,097,526	1,397,801	1,397,801	300,274	300,274	27.36%
Fund 17	360,000	-	360,000	360,000	360,000	-	-	0.00%
Unassigned Fund Balance	39,898	-	39,898	0	-	-	-	-
Reserve Percent	4.59%			3.83%		-0.76%		

Multi-Year Projection Summary 2022-23 1st Interim
San Luis Obispo County Office of Education

	2021-22 Unaudited Actuals			2022-23 1st Interim			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	14,367,505	344,492	14,711,997	14,797,896	335,324	15,133,220	14,782,558	335,324	15,117,882	14,791,964	335,324	15,127,288
2) Federal Revenue	-	4,399,062	4,399,062	-	12,147,626	12,147,626	-	4,566,650	4,566,650	-	4,508,040	4,508,040
3) Other State Revenue	1,748,499	4,813,209	6,561,708	1,745,898	6,552,902	8,298,800	1,838,673	6,732,016	8,570,689	1,911,725	6,974,432	8,886,157
4) Other Local Revenue	3,321,293	5,285,130	8,606,423	3,475,197	5,943,321	9,418,518	3,625,000	6,150,000	9,775,000	3,780,000	6,295,000	10,075,000
5) TOTAL REVENUES	19,437,296	14,841,894	34,279,190	20,018,991	24,979,173	44,998,164	20,246,231	17,783,990	38,030,221	20,483,689	18,112,796	38,596,485
B. Expenditures												
1) Certificated Salaries	1,972,774	3,538,348	5,511,121	1,916,090	4,522,201	6,438,291	2,069,983	4,661,326	6,731,309	2,228,687	4,929,994	7,158,681
2) Classified Salaries	3,872,551	2,125,350	5,997,900	4,414,078	2,849,264	7,263,342	4,728,438	3,037,264	7,765,702	5,051,798	3,227,264	8,279,062
3) Employee Benefits	2,302,462	3,162,338	5,464,799	2,596,760	4,015,360	6,612,120	2,657,481	3,850,000	6,507,481	2,704,160	3,910,000	6,614,160
4) Books and Supplies	174,186	1,098,967	1,273,153	323,020	821,277	1,144,297	308,320	709,925	1,018,245	315,100	723,180	1,038,280
5) Services & Other Operating Expenses	3,438,053	3,623,971	7,062,023	4,697,763	12,587,913	17,285,675	4,775,000	5,657,650	10,432,650	4,850,000	5,701,500	10,551,500
6) Capital Outlay	60,302	612,990	673,293	19,943	933,698	953,641	15,000	500,000	515,000	15,000	200,000	215,000
7) Other Outgo	6,979,514	502,769	7,482,283	5,694,349	539,364	6,233,713	5,272,771	392,382	5,665,153	4,939,905	392,382	5,332,287
8) Indirect Costs	<960,531>	855,276	(105,255)	<1,587,552>	1,295,593	(291,959)	<1,450,000>	1,150,000	<300,000>	<1,425,000>	1,100,000	<325,000>
9) OTHER ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES	17,839,310	15,520,008	33,359,318	18,074,450	27,564,671	45,639,121	18,376,993	19,958,547	38,335,540	18,679,650	20,184,320	38,863,970
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,597,986	<678,114>	919,872	1,944,540	<2,585,497>	<640,957>	1,869,238	<2,174,557>	<305,319>	1,804,039	<2,071,524>	<287,485>
D. Other Financing Sources/Uses												
1) Transfers In	2,186	-	2,186	98,796	98,796	98,796	250,000	250,000	250,000	250,000	250,000	250,000
2) Transfers Out	<132,753>	<60,000>	<192,753>	<205,144>	<60,000>	<265,144>	<1,000,000>	<60,000>	<1,060,000>	<1,000,000>	<60,000>	<1,060,000>
3) Contributions	<1,211,799>	1,211,799	-	<1,200,105>	1,200,105	(0)	<1,109,388>	1,109,388	-	<1,113,920>	1,113,920	-
4) Total Finances & Uses	<1,342,366>	1,151,799	<190,567>	<1,306,433>	1,140,105	(166,348)	<1,859,388>	1,049,388	<810,000>	<1,863,920>	1,053,920	<810,000>
E. Net Increase (Decrease) in Fund Balance	255,620	473,685	729,305	638,087	<1,445,392>	<807,305>	9,850	<1,125,169>	<1,115,319>	<59,881>	<1,017,604>	<1,077,485>
F. Fund Balance												
1) Beginning Fund Balance	5,018,957	4,076,986	9,095,943	5,274,577	4,550,671	9,825,248	5,912,664	3,105,279	9,017,944	5,922,514	1,980,110	7,902,624
2) Ending Fund Balance	5,274,577	4,550,671	9,825,248	5,912,664	3,105,279	9,017,944	5,922,514	1,980,110	7,902,624	5,862,633	962,506	6,825,139
2a) Non Spendable	25,525	25,525	51,050	25,525	25,525	51,050	25,525	25,525	51,050	25,525	25,525	51,050
Prepaid Expenditures	183,254	183,254	366,508	183,254	183,254	366,508	183,254	183,254	366,508	183,254	183,254	366,508
2d) Assigned: All Other Assignments	4,121,975	-	4,121,975	4,489,338	4,489,338	4,489,338	4,721,989	4,721,989	4,721,989	4,255,540	4,255,540	4,255,540
2) Reserves:												
Fund 01	943,823	-	943,823	1,397,801	1,397,801	1,397,801	1,175,000	1,175,000	1,175,000	1,200,000	1,200,000	1,200,000
Fund 17	360,000	360,000	720,000	360,000	360,000	720,000	360,000	360,000	720,000	360,000	360,000	720,000
Unassigned Unrestricted Fund Balance	360,000	360,000	720,000	360,000	360,000	720,000	360,000	360,000	720,000	360,000	360,000	720,000
Reserve Percent	3.89%		3.89%	3.83%		3.83%	3.90%		3.91%		3.91%	3.91%

GENERAL FUND REVENUES, 2022-23 FIRST INTERIM

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices of education (*see Attachment A*). The formula is two-part with funding for constitutional oversight responsibilities as well as instructional activities. The first part of the formula addresses county office operations which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs and is based on the county-wide Average Daily Attendance (ADA) and the number of public-school districts in the county. The formula is increased with a Cost-of-Living Adjustment (COLA), of 6.56% for 2022-23. The 2022-23 Adopted State Budget increased an additional \$14 per average County-Wide ADA. The County Operations Grant also received an additional \$175,000 for each district in the county with on-going funding. Current year County-wide attendance in the amount of 28,091.06* ADA is based on districts' 2021-22 P3 ADA and decreased by 5%. LCFF calculations for the 2022-23 County Operations Grant is **\$6,848,826**.

The second part of the funding formula is designated for County Community School and Juvenile Court School includes a base rate, increased by COLA, plus a supplemental and concentration grant for the percentage of pupils identified as low income, English learners, or foster youth. 2022-23 funding estimates are based on the 2021-22 actual P3 ADA. Community School ADA is projected at 35.00 ADA and Juvenile Court School is projected at 15.00 ADA. Total LCFF calculations for the 2022-23 Alternative Education Grant is **\$1,005,531**.

Under the LCFF, basic aid districts receive a minimum of state funding of no less than the amount received in 2012-13. SLOCOE receives additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is funded at \$816,785.

SLOCOE also receives additional State Aid as follows:

- COE LCAP oversight (per EC 2575.) provides funding to SLOCOE for LCAP oversight. Funding is based on the number of districts within the county and is normally increased by COLA each year. 2022-23 COE LCAP oversight funding is estimated at **\$222,030**.
- Differentiated Assistance (per EC 2575.2) provides a base allowance of \$200,000 to county offices to assist local educational agencies and their schools meet the needs of each student they serve, with a focus on building local capacity to sustain improvement and to effectively address disparities in opportunities and outcomes. Additional funding is provided for each LEA that is identified for Differentiated Assistance. LEA funding is determined by district ADA. Estimated Differentiated Assistance for 2022-23 is projected at \$200,000 and will be revised in February 2023 based on CDE's funding certification.

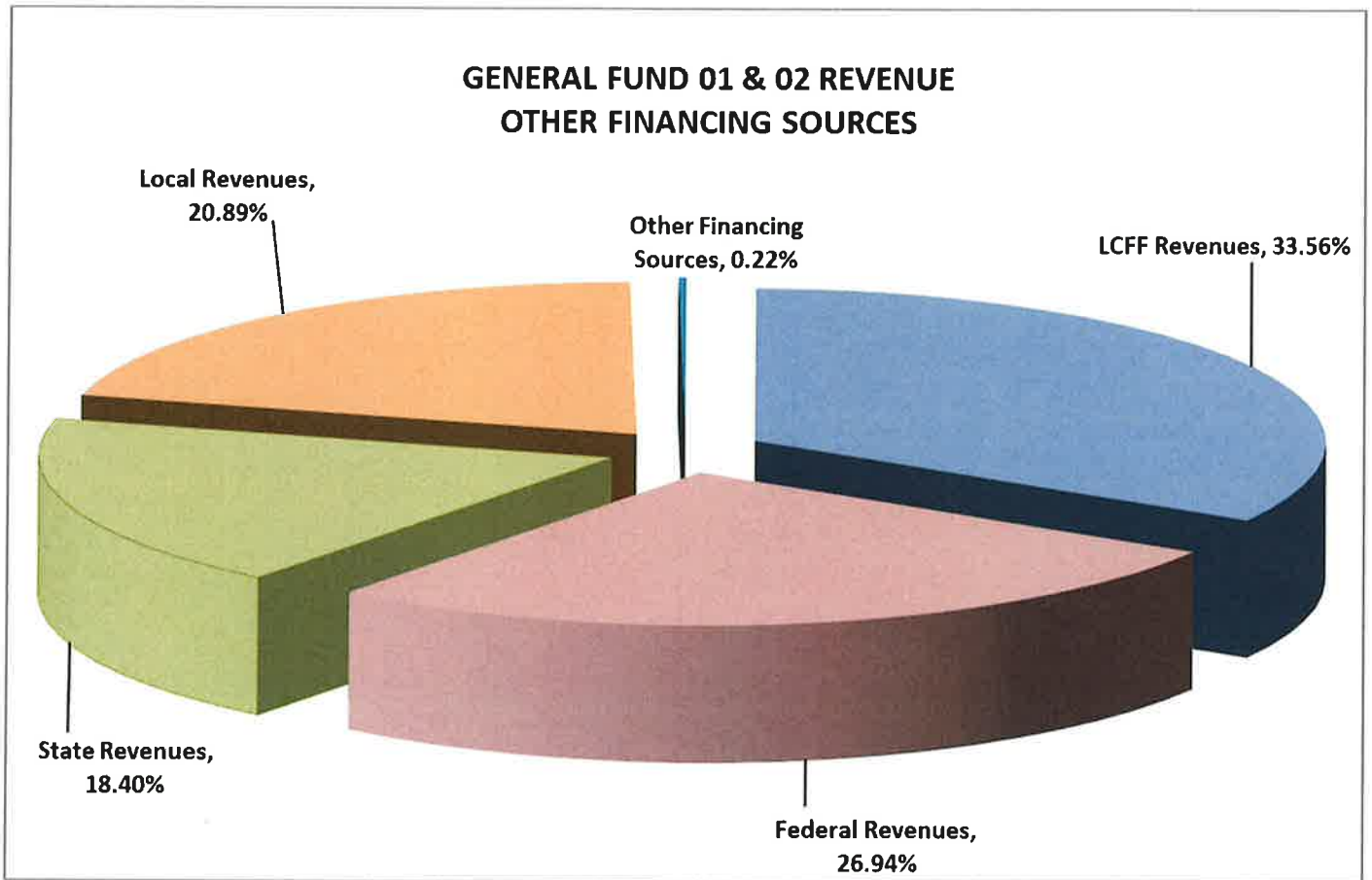
The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE. Estimated 2022-23 excess property tax funds in the amount of **\$5,694,349** **have been budgeted as an expenditure item in object 7299.

* Revised ADA to 28,091.06

**Revised excess property taxes from \$5,695,349 to \$5,694,349

SLOCOE categorizes its General Fund revenue into five sources:

1. LCFF- consists of a mix of State and local revenue
2. Federal Revenue - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the County Board of Education.
3. Other State Revenue - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. Other Local Revenue - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. Inter-fund Transfers In/Other Sources - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.



Other 2022-23 Revenue Highlights are as follows:

- LCFF budgeted revenues were increased to reflect current estimates for Property Taxes and Property Tax transfers to the SELPA
- Federal Revenues were increased to reflect one-time Federal COVID-19 carry-over amounts, as well as carry-over funds in Title 1 Homeless/Foster, CSI, Special Education, and other Federal grants
- State Revenues were increased to reflect increases in SELPA and Special Education funding, prior year carry-over amounts, Workforce grants, and one-time State COVID-19 grants
- Local Revenues were adjusted to reflect donations, interest, lease agreements, RDA, CTE, and other miscellaneous revenue sources; contracts with LEA's to provide tuition and other services were adjusted to reflect current expenditure estimates
- Interfund Transfers-In from Special Reserve for OPEB Fund 20 in the amount of \$98,796 is to cover 2021-22 OPEB costs over and above the "pay-as-you" amounts collected

- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:

○ Education Incentives	\$500,000
○ On-going & Major Maintenance	\$576,918
○ Rancho El Chorro Drops Grant	\$ 60,411
○ Redevelopment Funds (RDA)	\$559,088*
○ SIPE Safety Program	\$ 5,363
○ Home-To-School Transportation	\$276,099

****RDA funds are received as unrestricted and must be tracked in a restricted resource***

GENERAL FUND EXPENDITURES, 2022-23 FIRST INTERIM

The majority of the expenditures in the General Fund are committed to salaries and benefits for employees of San Luis Obispo County Office of Education (SLOCOE).

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

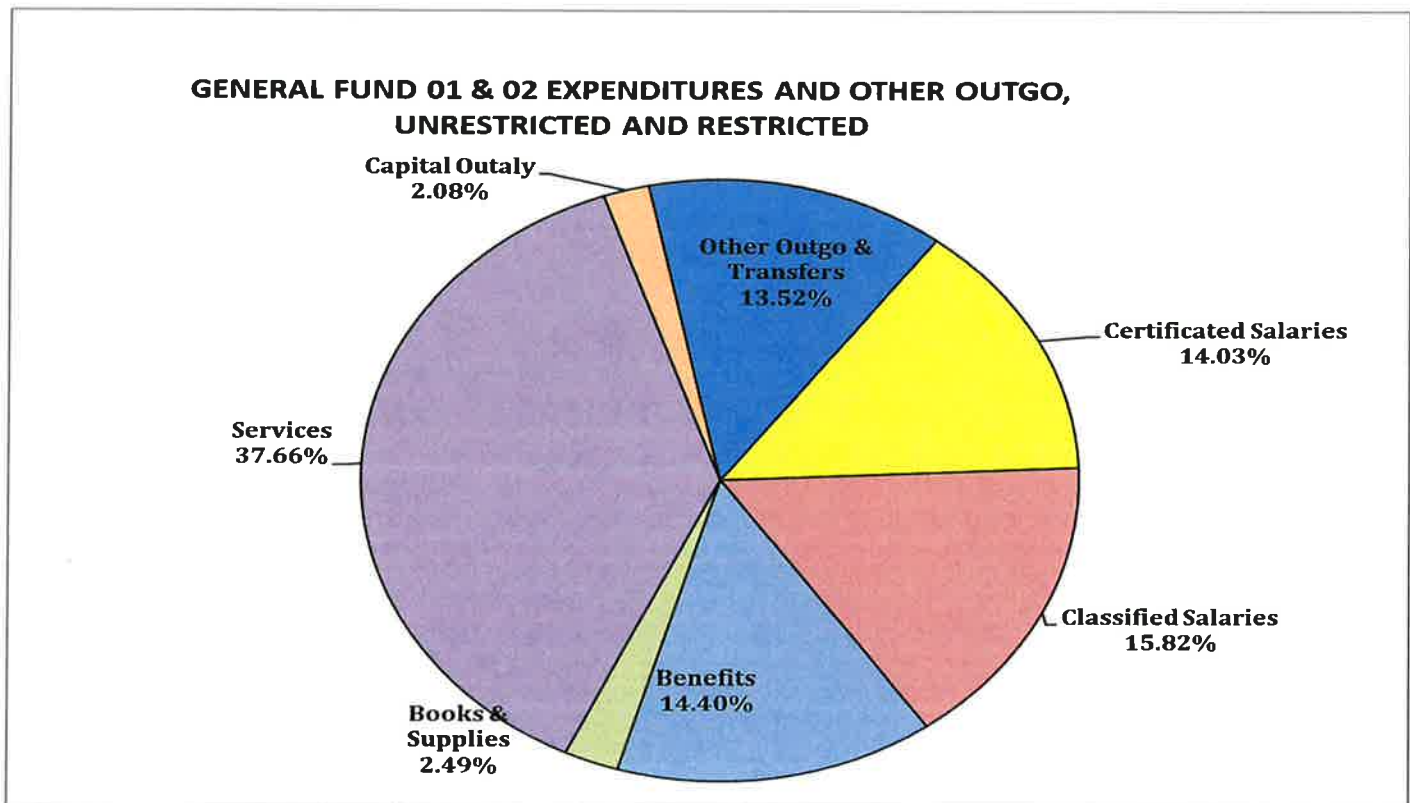
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.



Other 2022-23 Expenditure Highlights are as follows:

- Expenditures for Salaries and Benefits were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
 - PERS and STRS were adjusted to reflect current approved rates
 - OPEB pay-as-you-go amounts were decreased; an interfund transfer from Fund 20 will be booked at the end of the fiscal year end to offset these expenditures.
 - Certificated salaries and benefits were increased to reflect additional support positions in Education Support Services funded by Covid-19 dollars, and Innovations in Education funded by Workforce grants. Extra duty salaries and benefits were increased to be funded by one-time COVID-19 grants
 - Classified salaries and benefits were increased to reflect additional instructional assistant support using various restricted grant funds; Classified Management salaries were increased to reflect additional classified coordinator positions in Educational Support Services
 - Employee benefits were adjusted for all staff to reflect changes in Health and Welfare due to October 2022 open enrollment.
- Expenditures for Books and Supplies were increased to reflect prior year carry-overs, updated grant awards, and one-time COVID-19 funds.
- Services and Other Operating expenditures were adjusted as follows:
 - Subagreements were increased to reflect new contracts between agencies
 - Travel and conference expenditures were increased to reflect current-year expenditure estimates.
 - Dues and Insurance were adjusted to reflect current obligations.
 - Operational expenditures, leases, and repairs were decreased to reflect current contracts, copier leases, and estimated repairs.
 - Professional consulting contracts were increased to reflect current contracts. Prior year unrestricted/restricted carry-overs and new COVID-19 funds are accounted for within this category and will be reallocated to other expenditure objects throughout the year.
 - Communication expenditures were increased to reflect additional handheld and Distance Learning devices.
- Capital Outlay was revised to reflect current construction contracts spent with Redevelopment, PEG, and Fund 40 dollars.
- Indirect Cost expenditures were adjusted based on increased expenditures.
- Transfers of Pass-Thru revenues to LEA's were increased by \$151,453; transfers out for excess property taxes were decreased by \$1,343,433.
- Interfund transfers from General Fund 01 to other funds are as follows:
 - Child Development Fund 12 for Child Care Planning \$138,630
 - Cafeteria Fund 13 \$ 70,243
 - Capital Outlay Projects Fund 40 from RDA funds \$ 60,000

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2022. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and transfers in from Fund 20 to finance the obligation. Current Year “pay-as-you-go” expenditures were reduced at Budget Adoption and will be offset by an interfund transfer from Fund 20 at the end of this fiscal year.

Compensation Increases for Certificated, Classified and Management Employees

The First Interim report reflects step & column movement for staff and includes all negotiated salary settlements through October 31, 2022.

STRS On-Behalf Payments

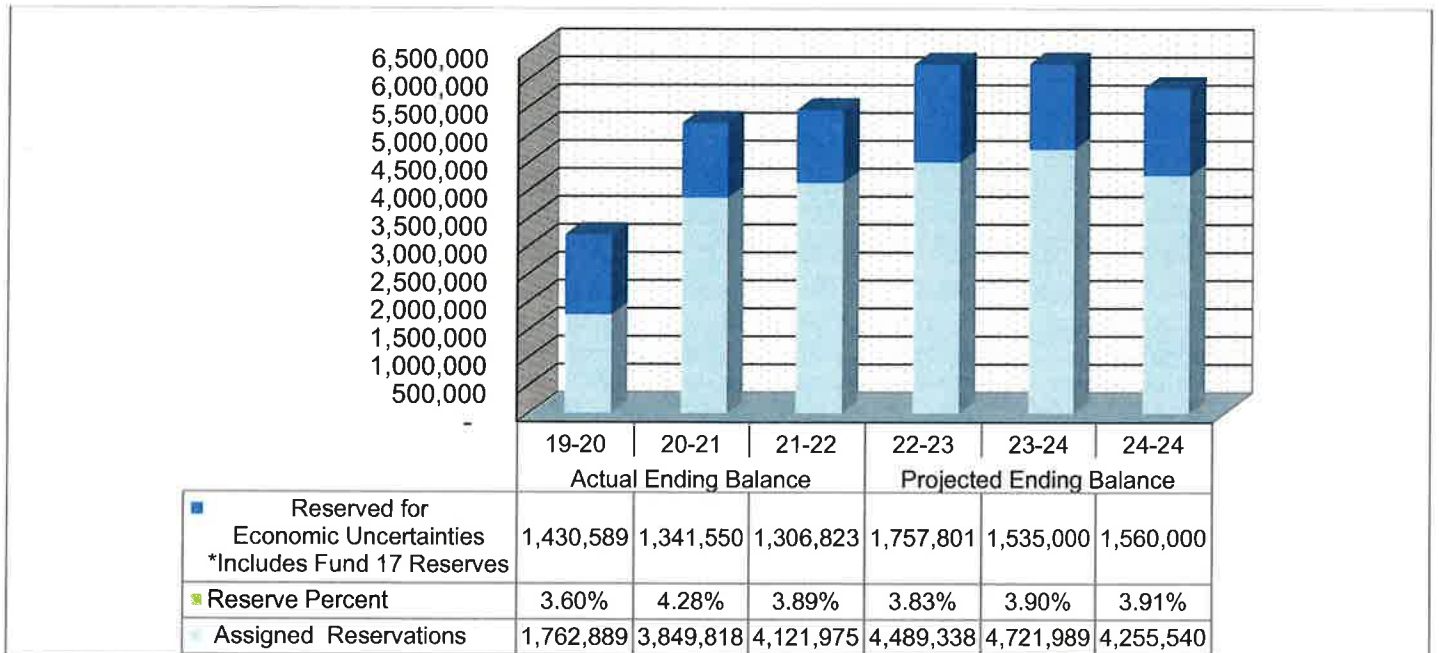
A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

CASH FLOW

SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State-required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met in all three years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



ASSUMPTIONS UTILIZED FOR THE MULTI-YEAR PROJECTION

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (See Attachment D) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. Countywide 2022-23 funding is based on districts' 2021-22 P3 ADA less 5.00%. Subsequent year ADA are projected at "No Growth" and will be updated in the future to reflect Districts' current "multi-year" ADA projections. SLOCOE's student programs are based on the 2021-22 P3 ADA. The 2022-23 First Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, if expenditures and revenues are fully realized.

2022-23

- Funded COLA **6.56%**
- LCFF funding (See Attachment A)
- County-Wide ADA: 28,091.06 (Based on Districts' 2021-22 P3 ADA less 5.00%)
- Pupil-Driven ADA:
 - Community School 35.00
 - Court School 15.00
- 86.55% Supplemental Unduplicated Count for Community School (Based on 2021-22 Certified Data)
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate **25.37%**
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 5.75%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785; State Aid for COE LCAP projected at \$220,030; State Aid for Differentiated Assistance projected at \$200,000
- **2022-23** Current Year Excess Property Taxes estimated at **\$5,695,349** are budgeted in object 7299

2023-24

- COLA **5.38%**
- LCFF funding (See Attachment B)
- County-Wide ADA: 28,091.06 (No growth over 22-23)
- Pupil-Driven ADA: (No Growth)
 - Community School 35.00
 - Court School 15.00
- 86.55% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate **25.20%**
- Increased Child Development Fund 12 Interfund Transfer for Child Care Planning Council expenditures based on step and column increases
- Increased interfund transfer to Cafeteria Fund 13 due to increased cafeteria expenditures
- Transfer Out to Fund 20 in the amount of \$500,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of \$285,000 for future Capital Outlay expenditures

- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785; State Aid for COE LCAP projected at \$233,975; State Aid for Differentiated Assistance projected at \$200,000

Other changes to revenues include:

- Decreased Federal Revenues to reflect 2022-23 carry-over in Title 1, one-time CSI & COVID-19 funding
- Decreased Other State Revenues to reflect one-time funding; Increased State revenues by COLA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Interfund Transfer from Special Reserve – Post Employment Benefits Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.58%**
- Decreased 2023-24 expenditures for one-time carry over in COE LCAP, Differentiated Assistance, Title 1, CSI, and other grants
- Decreased one-time expenditures related to COVID-19
- Decreased one-time capital outlay and replacement equipment expenditures
- **2023-24** Current Year Excess Property Taxes estimated at **\$5,272,771** is budgeted in object 7299

2024-25

- COLA **4.02%**
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 28,091.06 (*No Growth over 23-24*)
- Pupil-Driven ADA: (*No Growth*)
 - Community School 35.00
 - Court School 15.00
- 86.55% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate from **24.60%**
- Child Development Fund 12 Interfund Transfer to offset Child Care Planning Council expenditures
- Cafeteria Fund 13 Interfund Transfer to offset cafeteria expenditures
- Transfer Out to Fund 20 in the amount of \$500,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of \$285,000 for future Capital Outlay expenditures
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785; State Aid for COE LCAP projected at \$243,381; State Aid for Differentiated Assistance projected at \$200,000

Other changes to revenues include:

- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

- Interfund Transfer from Special Reserve – Post Employment Benefit Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.20%
- 2024-25 Current Year Excess Property Taxes estimated at \$4,939,905 is budgeted in object 7299

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	8,709,864	8,557,413	(152,451)
Other State Revenues	12,104,006	14,938,533	2,834,527
Other Local Revenues	-		-
Total Revenues	20,813,870	23,495,946	2,682,076
Expenditures:			
Other Outgo	20,813,870	23,795,946	2,982,076
Total Expenditures	20,813,870	23,795,946	2,982,076
Total, Net Fund Balance Increase/Decrease			<300,000>

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	205,346	263,951	58,605
Other State Revenues	1,311,150	1,585,240	274,090
Other Local Revenues	3,262,149	1,043,287	<2,218,862>
Transfers In/Sources	99,288	134,901	35,613
Total Revenues	4,877,933	3,027,379	(1,850,554)
Expenditures:			
Certificated Salaries	387,409	433,662	<46,253>
Classified Salaries	519,992	452,079	67,913
Employee Benefits	491,835	477,466	14,369
Books & Supplies	98,005	152,520	<54,515>
Operating/Services	2,150,087	2,262,325	<112,238>
Indirect	298,809	288,859	9,950
Total Expenditures	3,946,137	4,066,911	<120,774>
Total, Net Fund Balance Increase/Decrease			<1,971,328>

Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

Fund 13	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Federal Revenues	45,979	53,488	7,509
Other State Revenues	3,865	3,865	-
Other Local Revenues	-	1,716	1,716
Transfers In/Sources	77,751	70,243	<7,508>
Total Revenues	127,595	129,312	1,717
Expenditures:			
Certificated Salaries	21,780	13,180	8,600
Classified Salaries	24,016	26,126	<2,110>
Employee Benefits	18,534	18,722	<188>
Books & Supplies	56,875	64,384	<7,509>
Operating/Services	3,800	3,800	-
Indirect	2,590	3,100	<510>
Total Expenditures	127,595	129,312	<1,717>
Total, Net Fund Balance Increase/Decrease			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2022-23.

Fund 16	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
	-	-	-
	-	-	-
Expenditures:			
	-	-	-
	-	-	-
Total, Net Fund Balance Increase/Decrease			-

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues	2,000	2,000	-
Total Revenues	2,000	2,000	-
Expenditures:			
Other Outgo/Tranfers Out			-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			-

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay- as- you-go” financing to address this liability.

Fund 20	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues	8,000	8,000	-
Total Revenues	8,000	8,000	-
Expenditures:			
Transfers Out		98,796	98,796
Total Expenditures	-	98,796	98,796
Total, Net Fund Balance Increase/Decrease			<90,796>

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2022-23 Budget Adoption	2022-23 1st Interim	Dollar Variance
Revenues:			
Other Local Revenues			-
Transfers In/Sources	60,000	60,000	-
Total Revenues	60,000	60,000	-
Expenditures:			
Capital Outlay	-	-	-
Transfers Out			-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			-

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes. For 2022-23, Per SB98, LEA's are required to adopt the "Overview for Parents" in conjunction with the 2022-23 First Interim.

SLOCOE's LCAP contains goals in the following areas:

- Academic achievement
- Student engagement
- Support transitions for all students
- Family engagement

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and mental health support; maintaining secure and safe campuses; maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, addressing English learner progress, increasing parent engagement and ensuring services for expelled pupils and foster youth.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Platinum recognition at the community school and Silver recognition at the court school
- Decreased suspension rate
- Continued use of social emotional learning curriculum
- Implementation of an individualized coaching model for each student
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- An increase in English learner progress
- 100% parent involvement in IEP meetings
- 100% student access to technology and Wi-Fi
- 100% of families are communicated to in their home language

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. In order for the fund balance to support a 3% reserve for economic uncertainty over the next two years, expenditures will need to be adjusted based on current enrollment and revenue projections.

The SLOCOE staff is pleased to present this narrative and interim for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2022-23 First Interim Revise

LCFF Grant Section FOR FISCAL YEAR 2022-23

County Operations Grant

ADA Section		Rate	Countywide ADA	Funding	Totals
0	30,000	\$ 100.92	28,091.06	\$ 2,834,950	45 Day revise to increase ADA rates by 14.00
30,000	60,000	\$ 88.64	-	\$ -	
60,000	140,000	\$ 76.35	-	\$ -	
140,000	"+"	\$ 64.06	-	\$ -	
					\$ 2,834,950
District Section		\$ 320,797.00	10 districts		\$ 3,207,970
Base Section		\$ 805,906.00			\$ 805,906
County Operations Grant Total					<u>\$ 6,848,826</u> [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 689,147
Base Grant	\$ 13,782.94	<input type="text" value="35.00"/>	\$ 482,403	Total Supplemental \$ 218,492
Supplemental (35%)	\$ 4,824.03			Total Concentration \$ 97,892
Estimated ELL / FRM %	<input type="text" value="86.55%"/>	30.29	\$ 146,132	
Concentration	<input type="text" value="36.55%"/>	12.79	\$ 61,711	
				\$ 690,246
Court School Grant				
Base Grant	\$ 13,782.94	<input type="text" value="15.00"/>	\$ 206,744	
Supplemental (35%)	\$ 4,824.03			
Estimated ELL / FRM %	100.00%	15.00	\$ 72,360	
Concentration	50.00%	7.50	\$ 36,180	
				\$ 315,285
Pupil Driven Grants Total				<u>\$ 1,005,531</u> [B]
Subtotal Local Control Funding Formula Grant Target				<u>\$ 7,854,357</u> [F] = [A + B + E]

(17,391)

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="(5,695,349)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ <input type="text" value="22,203.00"/>	10 districts	\$ 222,030
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 222,030
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			<u>\$ 1,238,815</u>
Estimated LCFF Funding			<u>\$ 9,093,172</u> [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2022-23 FIRST INTERIM

LCFF Grant Section FOR FISCAL YEAR 2023-24 (YEAR 1)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 106.35	28,091.06	\$ 2,987,484	
30,000 60,000	\$ 93.41	-	\$ -	
60,000 140,000	\$ 80.46	-	\$ -	
140,000 "+"	\$ 67.51	-	\$ -	
				\$ 2,987,484

District Section

\$ 338,055.88 10 districts \$ 3,380,559

Base Section

\$ 849,263.74 \$ 849,264

County Operations Grant Total \$ 7,217,307 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 726,223
Base Grant	\$ 14,524.46	35.00	\$ 508,356	Total Supplemental \$ 230,247
Supplemental (35%)	\$ 5,083.56			Total Concentration \$ 103,158
Estimated ELL / FRM %	86.55%	30.29	\$ 153,994	
Concentration	36.55%	12.79	\$ 65,031	
				\$ 727,381

Court School Grant

Base Grant	\$ 14,524.46	15.00	\$ 217,867	
Supplemental (35%)	\$ 5,083.56			
Estimated ELL / FRM %	100.00%	15.00	\$ 76,253	
Concentration	50.00%	7.50	\$ 38,127	
				\$ 332,247

Pupil Driven Grants Total \$ 1,059,628 [B]

Subtotal Local Control Funding Formula Grant Target \$ 8,276,935 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,272,771)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$	816,785	
Less: ROP paid with taxes	\$	-	
H-to-S Transportation	\$	-	
TIIG	\$	-	
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 23,397.52	10 districts	\$ 233,975
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 233,975
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			<u>\$ 1,250,760</u>
Estimated LCFF Funding			<u>\$ 9,527,695</u> [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2022-23 FIRST INTERIM
LCFF Grant Section FOR FISCAL YEAR 2024-25 (YEAR 2)

4.02% **NO GROWTH**

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 110.63	28,091.06	\$ 3,107,714	
30,000 60,000	\$ 97.17	-	\$ -	
60,000 140,000	\$ 83.69	-	\$ -	
140,000 "+"	\$ 70.22	-	\$ -	
				\$ 3,107,714

District Section

\$351,645.73 10 districts \$ 3,516,457

Base Section

\$883,404.14 \$ 883,404

County Operations Grant Total \$ 7,507,575 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 755,417
Base Grant	\$ 15,108.34	<input type="text" value="35.00"/>	\$ 528,792	Total Supplemental \$ 239,503
Supplemental (35%)	\$ 5,287.92			Total Concentration \$ 107,305
Estimated ELL / FRM %	<input type="text" value="86.55%"/>	30.29	\$ 160,184	
Concentration	36.55%	12.79	\$ 67,646	
				\$ 756,622
Court School Grant				
Base Grant	\$ 15,108.34	<input type="text" value="15.00"/>	\$ 226,625	
Supplemental (35%)	\$ 5,287.92			
Estimated ELL / FRM %	100.00%	15.00	\$ 79,319	
Concentration	50.00%	7.50	\$ 39,659	
				\$ 345,603
Pupil Driven Grants Total				<u>\$ 1,102,225</u> [B]
Subtotal Local Control Funding Formula Grant Target				<u>\$ 8,609,801</u> [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="(4,939,905)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance \$ 24,338.10	10 districts	\$ 243,381	
Current Year EC 2575.1 Minimum Allowance		<input type="text" value="94,999"/>	
Total State Aid EC 2575.1 (greater of line 65 or 66)		\$ 243,381	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		<input type="text" value="200,000"/>	
Total LCFF STATE AID		<u>\$ 1,260,166</u>	
Estimated LCFF Funding		<u>\$ 9,869,967</u>	[R] = [K + Q]

SSC School District and Charter School Financial Projection Dashboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$953	–	–	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.

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 sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 15, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Melissa Abbey Telephone: 805-782-7212
Title: Director, Fiscal Services E-mail: mabbey@slocoe.org

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	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office 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 (2021-22) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	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	

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	13,844,405.00	13,844,405.00	7,047,015.52	14,797,896.00	953,491.00	6.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,925.00	72,925.00	1,673,122.55	1,745,897.55	1,672,972.55	2,294.1%
4) Other Local Revenue		8600-8799	3,263,082.00	3,263,082.00	586,065.94	3,475,197.00	212,115.00	6.5%
5) TOTAL, REVENUES			17,180,412.00	17,180,412.00	9,306,204.01	20,018,990.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,706,149.00	1,706,149.00	701,641.39	1,916,090.00	(209,941.00)	-12.3%
2) Classified Salaries		2000-2999	4,161,296.00	4,161,296.00	1,507,564.09	4,414,078.00	(252,782.00)	-6.1%
3) Employee Benefits		3000-3999	2,520,902.00	2,520,902.00	719,696.56	2,596,760.00	(75,858.00)	-3.0%
4) Books and Supplies		4000-4999	262,110.00	262,110.00	113,913.72	323,020.00	(60,910.00)	-23.2%
5) Services and Other Operating Expenditures		5000-5999	1,972,509.00	1,972,509.00	1,382,114.78	4,697,762.67	(2,725,253.67)	-138.2%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	4,942.71	19,943.00	(4,943.00)	-33.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,037,782.00	7,037,782.00	0.00	5,694,349.00	1,343,433.00	19.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,437,945.00)	(1,437,945.00)	(70,464.67)	(1,587,552.43)	149,607.43	-10.4%
9) TOTAL, EXPENDITURES			16,237,803.00	16,237,803.00	4,359,408.58	18,074,450.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			942,609.00	942,609.00	4,946,795.43	1,944,540.31		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	98,796.00	98,796.00	98,796.00	New
b) Transfers Out		7600-7629	177,039.00	177,039.00	0.00	205,144.00	(28,105.00)	-15.9%
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	(1,125,889.00)	(1,125,889.00)	(65,774.37)	(1,200,105.37)	(74,216.37)	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,302,928.00)	(1,302,928.00)	33,021.63	(1,306,453.37)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(360,319.00)	(360,319.00)	4,979,817.06	638,086.94		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,274,577.19	5,274,577.19		5,274,577.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,274,577.19	5,274,577.19		5,274,577.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,274,577.19	5,274,577.19		5,274,577.19		
2) Ending Balance, June 30 (E + F1e)			4,914,258.19	4,914,258.19		5,912,664.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,525.00	25,525.00		25,525.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,751,308.59	3,763,246.71		4,489,338.18		
2022-23 ADOPTED BUDGET ASSIGNMENTS BASED ON 21-22 UNAUDITED ACTUALS ENDING BALANCE	0000	9780	3,740,339.47					
2022-23 ADOPTED BUDGET ASSIGNMENTS BASED ON UNAUDITED ACTUALS	0000	9780		3,741,308.47				
RESOURCE 0006: DISTRICT CONTRACTS BILLED	0000	9780				9,940.00		
RESOURCE 0013: LOCAL SOLUTIONS MINI GRANT	0000	9780				102,713.75		
RESOURCE 0240: COMMUNITY SCHOOL	0000	9780				600,658.25		
RESOURCE 0241: JUVENILE COURT SCHOOL	0000	9780				91,925.03		
RESOURCE 0424: DISTRICT DATA PROCESSING SUPPORT	0000	9780				105,053.94		
RESOURCE 0822: TIP/CASC	0000	9780				395,941.66		
RESOURCE 0830: COE LCAP OVERSIGHT	0000	9780				261,675.42		
RESOURCE 0831: DIFFERENTIATED ASSISTANCE	0000	9780				1,784,446.91		
2021-22 COMPENSATED ABSENCES	0000	9780				332,923.55		
2022-23 OPEB RESERVATION	0000	9780				600,000.00		
FUTURE FACILITIES/CAPITAL OUTLY	0000	9780				200,000.00		
LOTTERY	1100	9780				4,059.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,526.47	1,096,557.06		1,397,800.95		
Unassigned/Unappropriated Amount		9790	39,898.13	39,898.54		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,238,813.00	1,238,813.00	458,868.00	1,238,813.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	20,522.00	2,345.00	9,378.00	(11,144.00)	-54.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	138,360.00	138,360.00	0.00	138,942.00	582.00	0.4%
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	24,713,591.00	24,713,591.00	5,585,152.89	26,356,845.00	1,643,254.00	6.6%
Unsecured Roll Taxes		8042	813,257.00	813,257.00	877,339.93	971,122.00	157,865.00	19.4%
Prior Years' Taxes		8043	(41,373.00)	(41,373.00)	(977.71)	(45,675.00)	(4,302.00)	10.4%
Supplemental Taxes		8044	355,403.00	355,403.00	124,287.41	559,198.00	203,795.00	57.3%

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)
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	333,176.00	333,176.00	0.00	348,808.00	15,632.00	4.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,571,749.00	27,571,749.00	7,047,015.52	29,577,431.00	2,005,682.00	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,727,344.00)	(13,727,344.00)	0.00	(14,779,535.00)	(1,052,191.00)	7.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,844,405.00	13,844,405.00	7,047,015.52	14,797,896.00	953,491.00	6.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	43,425.00	43,425.00	0.00	43,425.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,000.00	19,000.00	2,450.55	21,450.55	2,450.55	12.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 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	10,500.00	10,500.00	1,670,672.00	1,681,022.00	1,670,522.00	15,909.7%
TOTAL, OTHER STATE REVENUE			72,925.00	72,925.00	1,673,122.55	1,745,897.55	1,672,972.55	2,294.1%
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	543,980.00	543,980.00	0.00	543,980.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								

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)
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	303,853.00	303,853.00	7,403.75	303,852.00	(1.00)	0.0%
Interest		8660	70,000.00	70,000.00	24,511.26	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	404,182.00	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	965,172.00	965,172.00	30,099.44	1,125,415.00	160,243.00	16.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,240,077.00	1,240,077.00	74,708.32	1,289,077.00	49,000.00	4.0%
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	140,000.00	140,000.00	45,161.17	142,873.00	2,873.00	2.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,263,082.00	3,263,082.00	586,065.94	3,475,197.00	212,115.00	6.5%
TOTAL, REVENUES			17,180,412.00	17,180,412.00	9,306,204.01	20,018,990.55	2,838,578.55	16.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	284,720.00	284,720.00	144,477.26	345,976.00	(61,256.00)	-21.5%
Certificated Pupil Support Salaries		1200	148,060.00	148,060.00	59,634.85	176,245.00	(28,185.00)	-19.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,219,934.00	1,219,934.00	459,151.62	1,319,704.00	(99,770.00)	-8.2%
Other Certificated Salaries		1900	53,435.00	53,435.00	38,377.66	74,165.00	(20,730.00)	-38.8%
TOTAL, CERTIFICATED SALARIES			1,706,149.00	1,706,149.00	701,641.39	1,916,090.00	(209,941.00)	-12.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	41,224.26	41,224.00	(41,224.00)	New
Classified Support Salaries		2200	365,420.00	365,420.00	105,258.98	400,274.00	(34,854.00)	-9.5%

2022-23 First Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	1,277,784.00	1,277,784.00	504,348.49	1,352,074.00	(74,290.00)	-5.8%
Clerical, Technical and Office Salaries		2400	2,259,031.00	2,259,031.00	742,763.54	2,344,604.00	(85,573.00)	-3.8%
Other Classified Salaries		2900	259,061.00	259,061.00	113,968.82	275,902.00	(16,841.00)	-6.5%
TOTAL, CLASSIFIED SALARIES			4,161,296.00	4,161,296.00	1,507,564.09	4,414,078.00	(252,782.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	434,108.00	434,108.00	106,890.93	332,837.00	101,271.00	23.3%
PERS		3201-3202	894,551.00	894,551.00	316,632.01	1,055,499.00	(160,948.00)	-18.0%
OASDI/Medicare/Alternative		3301-3302	84,365.00	84,365.00	31,378.11	101,880.00	(17,515.00)	-20.8%
Health and Welfare Benefits		3401-3402	743,811.00	743,811.00	130,881.87	720,037.00	23,774.00	3.2%
Unemployment Insurance		3501-3502	29,051.00	29,051.00	9,868.35	30,743.00	(1,692.00)	-5.8%
Workers' Compensation		3601-3602	266,718.00	266,718.00	98,672.83	286,721.00	(20,003.00)	-7.5%
OPEB, Allocated		3701-3702	68,298.00	68,298.00	25,372.46	69,043.00	(745.00)	-1.1%
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			2,520,902.00	2,520,902.00	719,696.56	2,596,760.00	(75,858.00)	-3.0%
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	256,583.00	256,583.00	112,177.70	306,037.00	(49,454.00)	-19.3%
Noncapitalized Equipment		4400	5,527.00	5,527.00	1,736.02	16,983.00	(11,456.00)	-207.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			262,110.00	262,110.00	113,913.72	323,020.00	(60,910.00)	-23.2%
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	119,805.00	119,805.00	46,273.58	207,663.00	(87,858.00)	-73.3%
Dues and Memberships		5300	75,098.00	75,098.00	68,180.00	95,651.00	(20,553.00)	-27.4%
Insurance		5400-5450	81,193.00	81,193.00	88,041.13	90,842.00	(9,649.00)	-11.9%
Operations and Housekeeping Services		5500	368,445.00	368,445.00	118,690.97	383,417.00	(14,972.00)	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,382.00	253,382.00	78,742.23	292,653.00	(39,271.00)	-15.5%
Transfers of Direct Costs		5710	(107,904.00)	(107,904.00)	(12,712.08)	(107,571.33)	(332.67)	0.3%
Transfers of Direct Costs - Interfund		5750	(11,093.00)	(11,093.00)	(1,073.44)	(11,502.00)	409.00	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	1,135,905.00	1,135,905.00	951,151.29	3,669,560.00	(2,533,655.00)	-223.1%
Communications		5900	57,678.00	57,678.00	44,821.10	77,050.00	(19,372.00)	-33.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,972,509.00	1,972,509.00	1,382,114.78	4,697,762.67	(2,725,253.67)	-138.2%
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%
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	15,000.00	15,000.00	4,942.71	19,943.00	(4,943.00)	-33.0%
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%

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			15,000.00	15,000.00	4,942.71	19,943.00	(4,943.00)	-33.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	7,037,782.00	7,037,782.00	0.00	5,694,349.00	1,343,433.00	19.1%
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)			7,037,782.00	7,037,782.00	0.00	5,694,349.00	1,343,433.00	19.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,136,546.00)	(1,136,546.00)	(52,374.49)	(1,295,593.26)	159,047.26	-14.0%
Transfers of Indirect Costs - Interfund		7350	(301,399.00)	(301,399.00)	(18,090.18)	(291,959.17)	(9,439.83)	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,437,945.00)	(1,437,945.00)	(70,464.67)	(1,587,552.43)	149,607.43	-10.4%
TOTAL, EXPENDITURES			16,237,803.00	16,237,803.00	4,359,408.58	18,074,450.24	(1,836,647.24)	-11.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	98,796.00	98,796.00	98,796.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	98,796.00	98,796.00	98,796.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	99,288.00	99,288.00	0.00	134,901.00	(35,613.00)	-35.9%
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%

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: Cafeteria Fund		7616	77,751.00	77,751.00	0.00	70,243.00	7,508.00	9.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,039.00	177,039.00	0.00	205,144.00	(28,105.00)	-15.9%
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								
County School Bldg 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%
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	(1,125,889.00)	(1,125,889.00)	(65,774.37)	(1,186,672.37)	(60,783.37)	5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(13,433.00)	(13,433.00)	New
(e) TOTAL, CONTRIBUTIONS			(1,125,889.00)	(1,125,889.00)	(65,774.37)	(1,200,105.37)	(74,216.37)	6.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,302,928.00)	(1,302,928.00)	33,021.63	(1,306,453.37)	(3,525.37)	0.3%

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	330,672.00	330,672.00	0.00	335,324.00	4,652.00	1.4%
2) Federal Revenue		8100-8299	4,056,366.00	4,056,366.00	1,733,561.15	12,147,625.77	8,091,259.77	199.5%
3) Other State Revenue		8300-8599	4,347,604.33	4,347,604.33	1,749,189.79	6,552,902.31	2,205,297.98	50.7%
4) Other Local Revenue		8600-8799	4,383,236.00	4,383,236.00	205,323.91	5,943,321.29	1,560,085.29	35.6%
5) TOTAL, REVENUES			13,117,878.33	13,117,878.33	3,688,074.85	24,979,173.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,113,043.00	4,113,043.00	1,286,379.83	4,522,200.96	(409,157.96)	-9.9%
2) Classified Salaries		2000-2999	2,484,505.00	2,484,505.00	780,777.85	2,849,264.24	(364,759.24)	-14.7%
3) Employee Benefits		3000-3999	3,280,460.00	3,280,460.00	652,757.62	4,015,360.01	(734,900.01)	-22.4%
4) Books and Supplies		4000-4999	739,858.00	739,858.00	215,384.64	821,277.49	(81,419.49)	-11.0%
5) Services and Other Operating Expenditures		5000-5999	3,119,062.00	3,119,062.00	687,929.47	12,587,912.62	(9,468,850.62)	-303.6%
6) Capital Outlay		6000-6999	0.00	0.00	179,569.28	933,698.00	(933,698.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	387,911.00	387,911.00	107,007.95	539,364.19	(151,453.19)	-39.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,136,546.00	1,136,546.00	52,374.49	1,295,593.26	(159,047.26)	-14.0%
9) TOTAL, EXPENDITURES			15,261,385.00	15,261,385.00	3,962,181.13	27,564,670.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,143,506.67)	(2,143,506.67)	(274,106.28)	(2,585,497.40)		
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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,125,889.00	1,125,889.00	65,774.37	1,200,105.37	74,216.37	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,065,889.00	1,065,889.00	65,774.37	1,140,105.37		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,077,617.67)	(1,077,617.67)	(208,331.91)	(1,445,392.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,550,671.08	4,550,671.08		4,550,671.08	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)			4,550,671.08	4,550,671.08		4,550,671.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,550,671.08	4,550,671.08		4,550,671.08		
2) Ending Balance, June 30 (E + F1e)			3,473,053.41	3,473,053.41		3,105,279.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,512,951.95	3,512,951.95		3,105,279.05		
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	(39,898.54)	(39,898.54)		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		
Receipt from Co. Board of Sup.		8070	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	330,672.00	330,672.00	0.00	335,324.00	4,652.00	1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			330,672.00	330,672.00	0.00	335,324.00	4,652.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	57,196.00	57,196.00	1,948.00	53,323.00	(3,873.00)	-6.8%
Special Education Discretionary Grants		8182	257,612.00	257,612.00	47,723.95	614,035.00	356,423.00	138.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
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	2,387.00	2,387.00	0.00	0.00	(2,387.00)	-100.0%
Pass-Through Revenues from Federal Sources		8287	387,911.00	387,911.00	135,637.89	539,364.19	151,453.19	39.0%
Title I, Part A, Basic	3010	8290	333,566.00	333,566.00	71,203.54	336,453.84	2,887.84	0.9%
Title I, Part D, Local Delinquent Programs	3025	8290	122,345.00	122,345.00	21,348.89	199,175.89	76,830.89	62.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,165.00	12,165.00	3,290.85	13,792.69	1,627.69	13.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,706,508.00	2,706,508.00	95,254.50	2,472,451.52	(234,056.48)	-8.6%
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	176,676.00	176,676.00	1,357,153.53	7,919,029.64	7,742,353.64	4,382.2%
TOTAL, FEDERAL REVENUE			4,056,366.00	4,056,366.00	1,733,561.15	12,147,625.77	8,091,259.77	199.5%
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	1,160,470.00	1,160,470.00	28,733.00	1,548,981.00	388,511.00	33.5%
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	593,257.00	593,257.00	177,010.00	593,257.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,647.00	2,647.00	2,922.03	5,569.03	2,922.03	110.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	103,227.00	103,227.00	83,899.16	95,571.46	(7,655.54)	-7.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	440,336.00	440,336.00	222,000.00	443,367.00	3,031.00	0.7%
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%

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)
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	2,047,667.33	2,047,667.33	1,234,625.60	3,866,156.82	1,818,489.49	88.8%
TOTAL, OTHER STATE REVENUE			4,347,604.33	4,347,604.33	1,749,189.79	6,552,902.31	2,205,297.98	50.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	379.20	2,228.00	2,228.00	New
Leases and Rentals		8650	21,500.00	21,500.00	10,598.25	21,500.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	1,933.22	12,000.00	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		
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	169,000.00	169,000.00	7,963.65	1,077,346.29	908,346.29	537.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	375,000.00	375,000.00	17,342.60	620,000.00	245,000.00	65.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	97,300.00	97,300.00	101,204.99	273,067.00	175,767.00	180.6%
Tuition		8710	3,708,436.00	3,708,436.00	65,902.00	3,937,180.00	228,744.00	6.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	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			4,383,236.00	4,383,236.00	205,323.91	5,943,321.29	1,560,085.29	35.6%
TOTAL, REVENUES			13,117,878.33	13,117,878.33	3,688,074.85	24,979,173.37	11,861,295.04	90.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,930,485.00	1,930,485.00	533,602.49	2,001,906.93	(71,421.93)	-3.7%
Certificated Pupil Support Salaries		1200	336,353.00	336,353.00	84,330.50	340,564.20	(4,211.20)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,151,232.00	1,151,232.00	452,941.75	1,543,323.48	(392,091.48)	-34.1%
Other Certificated Salaries		1900	694,973.00	694,973.00	215,505.09	636,406.35	58,566.65	8.4%
TOTAL, CERTIFICATED SALARIES			4,113,043.00	4,113,043.00	1,286,379.83	4,522,200.96	(409,157.96)	-9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	752,338.00	752,338.00	177,990.62	794,105.43	(41,767.43)	-5.6%
Classified Support Salaries		2200	203,970.00	203,970.00	49,059.57	181,430.00	22,540.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	276,798.00	276,798.00	138,669.40	550,057.00	(273,259.00)	-98.7%
Clerical, Technical and Office Salaries		2400	496,858.00	496,858.00	157,013.94	513,469.62	(16,611.62)	-3.3%
Other Classified Salaries		2900	754,541.00	754,541.00	258,044.32	810,202.19	(55,661.19)	-7.4%
TOTAL, CLASSIFIED SALARIES			2,484,505.00	2,484,505.00	780,777.85	2,849,264.24	(364,759.24)	-14.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,239,540.00	1,239,540.00	236,743.07	1,611,334.88	(371,794.88)	-30.0%
PERS		3201-3202	666,576.00	666,576.00	184,596.50	723,241.10	(56,665.10)	-8.5%
OASDI/Medicare/Alternative		3301-3302	92,675.00	92,675.00	29,521.66	105,366.31	(12,691.31)	-13.7%
Health and Welfare Benefits		3401-3402	872,313.00	872,313.00	182,658.33	966,415.11	(94,102.11)	-10.8%
Unemployment Insurance		3501-3502	31,973.00	31,973.00	9,883.18	36,007.17	(4,034.17)	-12.6%
Workers' Compensation		3601-3602	293,405.00	293,405.00	91,900.09	330,941.98	(37,536.98)	-12.8%
OPEB, Allocated		3701-3702	83,978.00	83,978.00	(82,545.21)	242,053.46	(158,075.46)	-188.2%
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			3,280,460.00	3,280,460.00	652,757.62	4,015,360.01	(734,900.01)	-22.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	131,471.00	131,471.00	60,492.07	132,738.03	(1,267.03)	-1.0%
Books and Other Reference Materials		4200	1,800.00	1,800.00	5.00	1,800.00	0.00	0.0%
Materials and Supplies		4300	469,685.00	469,685.00	98,914.89	466,724.46	2,960.54	0.6%
Noncapitalized Equipment		4400	136,902.00	136,902.00	55,972.68	220,015.00	(83,113.00)	-60.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			739,858.00	739,858.00	215,384.64	821,277.49	(81,419.49)	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	428,596.00	428,596.00	27,903.02	1,194,932.00	(766,336.00)	-178.8%
Travel and Conferences		5200	305,191.00	305,191.00	80,563.39	257,421.96	47,769.04	15.7%
Dues and Memberships		5300	54,015.00	54,015.00	27,660.98	56,259.00	(2,244.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	3,072.00	3,072.00	1,619.57	3,072.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	262,485.00	262,485.00	39,319.78	331,042.00	(68,557.00)	-26.1%
Transfers of Direct Costs		5710	107,904.00	107,904.00	12,712.08	107,571.33	332.67	0.3%
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	1,899,626.00	1,899,626.00	490,971.66	10,553,251.28	(8,653,625.28)	-455.5%
Communications		5900	57,173.00	57,173.00	7,178.99	83,363.05	(26,190.05)	-45.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,119,062.00	3,119,062.00	687,929.47	12,587,912.62	(9,468,850.62)	-303.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	14,600.00	(14,600.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	126,547.40	449,128.00	(449,128.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	53,021.88	462,970.00	(462,970.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	7,000.00	(7,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	179,569.28	933,698.00	(933,698.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	387,911.00	387,911.00	135,637.89	539,364.19	(151,453.19)	-39.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	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	(28,629.94)	0.00	0.00	0.0%
Debt Service								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			387,911.00	387,911.00	107,007.95	539,364.19	(151,453.19)	-39.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,136,546.00	1,136,546.00	52,374.49	1,295,593.26	(159,047.26)	-14.0%
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			1,136,546.00	1,136,546.00	52,374.49	1,295,593.26	(159,047.26)	-14.0%
TOTAL, EXPENDITURES			15,261,385.00	15,261,385.00	3,962,181.13	27,564,670.77	(12,303,285.77)	-80.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		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: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg 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%
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	1,125,889.00	1,125,889.00	65,774.37	1,186,672.37	60,783.37	5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	13,433.00	13,433.00	New
(e) TOTAL, CONTRIBUTIONS			1,125,889.00	1,125,889.00	65,774.37	1,200,105.37	74,216.37	6.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,065,889.00	1,065,889.00	65,774.37	1,140,105.37	(74,216.37)	-7.0%

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,175,077.00	14,175,077.00	7,047,015.52	15,133,220.00	958,143.00	6.8%
2) Federal Revenue		8100-8299	4,056,366.00	4,056,366.00	1,733,561.15	12,147,625.77	8,091,259.77	199.5%
3) Other State Revenue		8300-8599	4,420,529.33	4,420,529.33	3,422,312.34	8,298,799.86	3,878,270.53	87.7%
4) Other Local Revenue		8600-8799	7,646,318.00	7,646,318.00	791,389.85	9,418,518.29	1,772,200.29	23.2%
5) TOTAL, REVENUES			30,298,290.33	30,298,290.33	12,994,278.86	44,998,163.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,819,192.00	5,819,192.00	1,988,021.22	6,438,290.96	(619,098.96)	-10.6%
2) Classified Salaries		2000-2999	6,645,801.00	6,645,801.00	2,288,341.94	7,263,342.24	(617,541.24)	-9.3%
3) Employee Benefits		3000-3999	5,801,362.00	5,801,362.00	1,372,454.18	6,612,120.01	(810,758.01)	-14.0%
4) Books and Supplies		4000-4999	1,001,968.00	1,001,968.00	329,298.36	1,144,297.49	(142,329.49)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	5,091,571.00	5,091,571.00	2,070,044.25	17,285,675.29	(12,194,104.29)	-239.5%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	184,511.99	953,641.00	(938,641.00)	-6,257.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,425,693.00	7,425,693.00	107,007.95	6,233,713.19	1,191,979.81	16.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(301,399.00)	(301,399.00)	(18,090.18)	(291,959.17)	(9,439.83)	3.1%
9) TOTAL, EXPENDITURES			31,499,188.00	31,499,188.00	8,321,589.71	45,639,121.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,200,897.67)	(1,200,897.67)	4,672,689.15	(640,957.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	98,796.00	98,796.00	98,796.00	New
b) Transfers Out		7600-7629	237,039.00	237,039.00	0.00	265,144.00	(28,105.00)	-11.9%
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			(237,039.00)	(237,039.00)	98,796.00	(166,348.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,437,936.67)	(1,437,936.67)	4,771,485.15	(807,305.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,825,248.27	9,825,248.27		9,825,248.27	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)			9,825,248.27	9,825,248.27		9,825,248.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,825,248.27	9,825,248.27		9,825,248.27		
2) Ending Balance, June 30 (E + F1e)			8,387,311.60	8,387,311.60		9,017,943.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,525.00	25,525.00		25,525.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,512,951.95	3,512,951.95		3,105,279.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,751,308.59	3,763,246.71		4,489,338.18		
2022-23 ADOPTED BUDGET ASSIGNMENTS BASED ON 21-22 UNAUDITED ACTUALS ENDING BALANCE	0000	9780	3,740,339.47					
2022-23 ADOPTED BUDGET ASSIGNMENTS BASED ON UNAUDITED ACTUALS	0000	9780		3,741,308.47				
RESOURCE 0006: DISTRICT CONTRACTS BILLED	0000	9780				9,940.00		
RESOURCE 0013: LOCAL SOLUTIONS MINI GRANT	0000	9780				102,713.75		
RESOURCE 0240: COMMUNITY SCHOOL	0000	9780				600,658.25		
RESOURCE 0241: JUVENILE COURT SCHOOL	0000	9780				91,925.03		
RESOURCE 0424: DISTRICT DATA PROCESSING SUPPORT	0000	9780				105,053.94		
RESOURCE 0822: TIP/CASC	0000	9780				395,941.66		
RESOURCE 0830: COE LCAP OVERSIGHT	0000	9780				261,675.42		
RESOURCE 0831: DIFFERENTIATED ASSISTANCE	0000	9780				1,784,446.91		
2021-22 COMPENSATED ABSENCES	0000	9780				332,923.55		
2022-23 OPEB RESERVATION	0000	9780				600,000.00		
FUTURE FACILITIES/CAPITAL OUTLY	0000	9780				200,000.00		
LOTTERY	1100	9780				4,059.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,526.47	1,096,557.06		1,397,800.95		
Unassigned/Unappropriated Amount		9790	(.41)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,238,813.00	1,238,813.00	458,868.00	1,238,813.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	20,522.00	2,345.00	9,378.00	(11,144.00)	-54.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	138,360.00	138,360.00	0.00	138,942.00	582.00	0.4%
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	24,713,591.00	24,713,591.00	5,585,152.89	26,356,845.00	1,643,254.00	6.6%
Unsecured Roll Taxes		8042	813,257.00	813,257.00	877,339.93	971,122.00	157,865.00	19.4%
Prior Years' Taxes		8043	(41,373.00)	(41,373.00)	(977.71)	(45,675.00)	(4,302.00)	10.4%
Supplemental Taxes		8044	355,403.00	355,403.00	124,287.41	559,198.00	203,795.00	57.3%

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Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	333,176.00	333,176.00	0.00	348,808.00	15,632.00	4.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,571,749.00	27,571,749.00	7,047,015.52	29,577,431.00	2,005,682.00	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,396,672.00)	(13,396,672.00)	0.00	(14,444,211.00)	(1,047,539.00)	7.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,175,077.00	14,175,077.00	7,047,015.52	15,133,220.00	958,143.00	6.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	57,196.00	57,196.00	1,948.00	53,323.00	(3,873.00)	-6.8%
Special Education Discretionary Grants		8182	257,612.00	257,612.00	47,723.95	614,035.00	356,423.00	138.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,387.00	2,387.00	0.00	0.00	(2,387.00)	-100.0%
Pass-Through Revenues from Federal Sources		8287	387,911.00	387,911.00	135,637.89	539,364.19	151,453.19	39.0%
Title I, Part A, Basic	3010	8290	333,566.00	333,566.00	71,203.54	336,453.84	2,887.84	0.9%
Title I, Part D, Local Delinquent Programs	3025	8290	122,345.00	122,345.00	21,348.89	199,175.89	76,830.89	62.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,165.00	12,165.00	3,290.85	13,792.69	1,627.69	13.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,706,508.00	2,706,508.00	95,254.50	2,472,451.52	(234,056.48)	-8.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Federal Revenue	All Other	8290	176,676.00	176,676.00	1,357,153.53	7,919,029.64	7,742,353.64	4,382.2%
TOTAL, FEDERAL REVENUE			4,056,366.00	4,056,366.00	1,733,561.15	12,147,625.77	8,091,259.77	199.5%
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	1,160,470.00	1,160,470.00	28,733.00	1,548,981.00	388,511.00	33.5%
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	593,257.00	593,257.00	177,010.00	593,257.00	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	43,425.00	43,425.00	0.00	43,425.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,647.00	21,647.00	5,372.58	27,019.58	5,372.58	24.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	103,227.00	103,227.00	83,899.16	95,571.46	(7,655.54)	-7.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	440,336.00	440,336.00	222,000.00	443,367.00	3,031.00	0.7%
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	2,058,167.33	2,058,167.33	2,905,297.60	5,547,178.82	3,489,011.49	169.5%
TOTAL, OTHER STATE REVENUE			4,420,529.33	4,420,529.33	3,422,312.34	8,298,799.86	3,878,270.53	87.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	543,980.00	543,980.00	0.00	543,980.00	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								

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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	379.20	2,228.00	2,228.00	New
Leases and Rentals		8650	325,353.00	325,353.00	18,002.00	325,352.00	(1.00)	0.0%
Interest		8660	82,000.00	82,000.00	26,444.48	82,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	404,182.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,134,172.00	1,134,172.00	38,063.09	2,202,761.29	1,068,589.29	94.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,615,077.00	1,615,077.00	92,050.92	1,909,077.00	294,000.00	18.2%
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	237,300.00	237,300.00	146,366.16	415,940.00	178,640.00	75.3%
Tuition		8710	3,708,436.00	3,708,436.00	65,902.00	3,937,180.00	228,744.00	6.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,646,318.00	7,646,318.00	791,389.85	9,418,518.29	1,772,200.29	23.2%
TOTAL, REVENUES			30,298,290.33	30,298,290.33	12,994,278.86	44,998,163.92	14,699,873.59	48.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,215,205.00	2,215,205.00	678,079.75	2,347,882.93	(132,677.93)	-6.0%
Certificated Pupil Support Salaries		1200	484,413.00	484,413.00	143,965.35	516,809.20	(32,396.20)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,371,166.00	2,371,166.00	912,093.37	2,863,027.48	(491,861.48)	-20.7%
Other Certificated Salaries		1900	748,408.00	748,408.00	253,882.75	710,571.35	37,836.65	5.1%
TOTAL, CERTIFICATED SALARIES			5,819,192.00	5,819,192.00	1,988,021.22	6,438,290.96	(619,098.96)	-10.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	752,338.00	752,338.00	219,214.88	835,329.43	(82,991.43)	-11.0%

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Classified Support Salaries		2200	569,390.00	569,390.00	154,318.55	581,704.00	(12,314.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,554,582.00	1,554,582.00	643,017.89	1,902,131.00	(347,549.00)	-22.4%
Clerical, Technical and Office Salaries		2400	2,755,889.00	2,755,889.00	899,777.48	2,858,073.62	(102,184.62)	-3.7%
Other Classified Salaries		2900	1,013,602.00	1,013,602.00	372,013.14	1,086,104.19	(72,502.19)	-7.2%
TOTAL, CLASSIFIED SALARIES			6,645,801.00	6,645,801.00	2,288,341.94	7,263,342.24	(617,541.24)	-9.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,673,648.00	1,673,648.00	343,634.00	1,944,171.88	(270,523.88)	-16.2%
PERS		3201-3202	1,561,127.00	1,561,127.00	501,228.51	1,778,740.10	(217,613.10)	-13.9%
OASDI/Medicare/Alternative		3301-3302	177,040.00	177,040.00	60,899.77	207,246.31	(30,206.31)	-17.1%
Health and Welfare Benefits		3401-3402	1,616,124.00	1,616,124.00	313,540.20	1,686,452.11	(70,328.11)	-4.4%
Unemployment Insurance		3501-3502	61,024.00	61,024.00	19,751.53	66,750.17	(5,726.17)	-9.4%
Workers' Compensation		3601-3602	560,123.00	560,123.00	190,572.92	617,662.98	(57,539.98)	-10.3%
OPEB, Allocated		3701-3702	152,276.00	152,276.00	(57,172.75)	311,096.46	(158,820.46)	-104.3%
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			5,801,362.00	5,801,362.00	1,372,454.18	6,612,120.01	(810,758.01)	-14.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	131,471.00	131,471.00	60,492.07	132,738.03	(1,267.03)	-1.0%
Books and Other Reference Materials		4200	1,800.00	1,800.00	5.00	1,800.00	0.00	0.0%
Materials and Supplies		4300	726,268.00	726,268.00	211,092.59	772,761.46	(46,493.46)	-6.4%
Noncapitalized Equipment		4400	142,429.00	142,429.00	57,708.70	236,998.00	(94,569.00)	-66.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,001,968.00	1,001,968.00	329,298.36	1,144,297.49	(142,329.49)	-14.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	428,596.00	428,596.00	27,903.02	1,194,932.00	(766,336.00)	-178.8%
Travel and Conferences		5200	424,996.00	424,996.00	126,836.97	465,084.96	(40,088.96)	-9.4%
Dues and Memberships		5300	129,113.00	129,113.00	95,840.98	151,910.00	(22,797.00)	-17.7%
Insurance		5400-5450	84,265.00	84,265.00	89,660.70	93,914.00	(9,649.00)	-11.5%
Operations and Housekeeping Services		5500	369,445.00	369,445.00	118,690.97	384,417.00	(14,972.00)	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	515,867.00	515,867.00	118,062.01	623,695.00	(107,828.00)	-20.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,093.00)	(11,093.00)	(1,073.44)	(11,502.00)	409.00	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	3,035,531.00	3,035,531.00	1,442,122.95	14,222,811.28	(11,187,280.28)	-368.5%
Communications		5900	114,851.00	114,851.00	52,000.09	160,413.05	(45,562.05)	-39.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,091,571.00	5,091,571.00	2,070,044.25	17,285,675.29	(12,194,104.29)	-239.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	14,600.00	(14,600.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	126,547.40	449,128.00	(449,128.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	57,964.59	482,913.00	(467,913.00)	-3,119.4%
Equipment Replacement		6500	0.00	0.00	0.00	7,000.00	(7,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	184,511.99	953,641.00	(938,641.00)	-6,257.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	387,911.00	387,911.00	135,637.89	539,364.19	(151,453.19)	-39.0%
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	7,037,782.00	7,037,782.00	(28,629.94)	5,694,349.00	1,343,433.00	19.1%
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)			7,425,693.00	7,425,693.00	107,007.95	6,233,713.19	1,191,979.81	16.1%
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	(301,399.00)	(301,399.00)	(18,090.18)	(291,959.17)	(9,439.83)	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(301,399.00)	(301,399.00)	(18,090.18)	(291,959.17)	(9,439.83)	3.1%
TOTAL, EXPENDITURES			31,499,188.00	31,499,188.00	8,321,589.71	45,639,121.01	(14,139,933.01)	-44.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	98,796.00	98,796.00	98,796.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	98,796.00	98,796.00	98,796.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	99,288.00	99,288.00	0.00	134,901.00	(35,613.00)	-35.9%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: 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	77,751.00	77,751.00	0.00	70,243.00	7,508.00	9.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			237,039.00	237,039.00	0.00	265,144.00	(28,105.00)	-11.9%
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								
County School Bldg 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%
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)			(237,039.00)	(237,039.00)	98,796.00	(166,348.00)	(70,691.00)	29.8%

Resource	Description	2022-23 Projected Totals
5810	Other Restricted Federal	62,792.79
6266	Educator Effectiveness, FY 2021-22	273,130.00
6300	Lottery: Instructional Materials	10,079.57
6500	Special Education	164,886.46
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	69,191.86
6536	Special Ed: Dispute Prevention and Dispute Resolution	10,334.00
6537	Special Ed: Learning Recovery Support	1,490.60
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,647.31
7311	Classified School Employee Professional Development Block Grant	19,115.00
7412	A-G Access/Success Grant	34,437.00
7413	A-G Learning Loss Mitigation Grant	37,141.00
7425	Expanded Learning Opportunities (ELO) Grant	15,387.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	7,518.48
7430	COVID Mitigation for Counties	263.00
7435	Learning Recovery Emergency Block Grant	122,392.00
7810	Other Restricted State	108,099.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	196,471.83
9010	Other Restricted Local	1,944,901.47
Total, Restricted Balance		3,105,279.05

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: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	50.00	50.00	0.0%	Met
1st Subsequent Year (2023-24)	50.00	50.00	0.0%	Met
2nd Subsequent Year (2024-25)	50.00	50.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	16.00	16.00	0.0%	Met
1st Subsequent Year (2023-24)	16.00	16.00	0.0%	Met
2nd Subsequent Year (2024-25)	16.00	16.00	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	27,619.69	28,091.06	1.7%	Met
1st Subsequent Year (2023-24)	24,857.72	28,091.06	13.0%	Not Met
2nd Subsequent Year (2024-25)	24,857.72	28,091.06	13.0%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

2. **CRITERION: LCFF Revenue**

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2022-23)	27,571,749.00	29,577,431.00		
1st Subsequent Year (2023-24)	27,826,597.00	29,562,093.00	6.2%	Not Met	
2nd Subsequent Year (2024-25)	27,836,007.00	29,571,499.00	6.2%	Not Met	

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF PROEPRTY TAX REVENUES WERE BASED ON 2021-22 ACTUALS AT BUDGET ADOPTION. PROPERTY TAX REVENUES HAVE BEEN REVISED TO REFLECT THE MOST CURRENT P-1 PROPERTY TAX ESTIMATES.

3.

CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999)	Projected Year Totals		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	18,266,355.00	20,313,753.21	11.2%	Not Met
1st Subsequent Year (2023-24)	17,988,960.00	21,004,492.20	16.8%	Not Met
2nd Subsequent Year (2024-25)	18,505,200.68	22,051,903.20	19.2%	Not Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

Explanation:
(required if NOT met)

SALARIES AND BENEFITS WERE ADJUSTED TO REFLECT ALL NEGOTIATED INCREASES, ONE-TIME STIPENDS, AND ONE-TIME COSTS FOR FISCAL ADVISORY SERVICES AND CONTRACTED SERVICES. SALARIES AND BENEFITS WERE ALSO ADJUSTED TO REFLECT ADDITIONAL POSITIONS

4. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 4B)	Projected Year Totals (Fund 01/Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	4,056,366.00	12,147,625.77	199.5%	Yes
1st Subsequent Year (2023-24)	3,995,481.00	4,566,650.00	14.3%	Yes
2nd Subsequent Year (2024-25)	4,037,551.00	4,508,040.00	11.7%	Yes

Explanation: (required if Yes) FIRST INTERIM REVENUES WERE INCREASED TO REFLECT ALL PRIOR YEAR CARRY-OVER FUNDS FOR COVID-19, TITLE GRANTS, SPECIAL EDUCATION, MIGRANT, AND OTHER FEDERALLY FUNDED PROGRAMS, SUBSEQUENT YEARS WERE REDUCED TO REFLECT ONE-TIME FUNDING

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	4,420,529.33	8,298,799.86	87.7%	Yes
1st Subsequent Year (2023-24)	4,473,600.00	8,570,689.00	91.6%	Yes
2nd Subsequent Year (2024-25)	4,639,754.00	8,886,157.00	91.5%	Yes

Explanation: (required if Yes) STATE REVENUES WERE REVISED FOR FIRST INTERIM TO REFLECT CHANGES TO SPECIAL EDUCATION, CTE, WORKFORCE DEVELOPMENT, CDC CRISIS, AND OTHER STATE FUNDED GRANTS

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	7,646,318.00	9,418,516.29	23.2%	Yes
1st Subsequent Year (2023-24)	8,041,340.00	9,775,000.00	21.6%	Yes
2nd Subsequent Year (2024-25)	8,519,272.00	10,075,000.00	18.3%	Yes

Explanation: (required if Yes) LOCAL REVENUES WERE INCREASED TO REFLECT INCREASES TO TUITION FOR SPECIAL EDUCATION, CONTRACTS WITH LEA'S AND OTHER COE'S, DONATIONS AND OTHER MISC. REVENUES, SUBSEQUENT YEARS WERE REVISED TO REFLECT INCREASES TO SALARY AND BENEFITS AND OTHER CONTRACTUAL EXPENSES

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,001,968.00	1,144,297.49	14.2%	Yes
1st Subsequent Year (2023-24)	1,033,430.00	1,018,245.00	-1.5%	No
2nd Subsequent Year (2024-25)	1,053,788.00	1,038,280.00	-1.5%	No

Explanation: (required if Yes) BOOKS AND SUPPLIES WERE INCREASED TO REFLECT PRIOR YEAR CARRY-OVER AMOUNTS

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	5,091,571.00	17,285,675.29	239.5%	Yes
1st Subsequent Year (2023-24)	5,430,978.00	10,432,650.00	92.1%	Yes
2nd Subsequent Year (2024-25)	5,521,394.00	10,551,500.00	91.1%	Yes

Explanation: (required if Yes) SERVICES AND OTHER OPERATING EXPENDITURES WERE INCREASED TO REFLECT PRIOR YEAR CARRY-OVER, SUBSEQUENT YEARS WERE REDUCED TO REFLECT ONE-TIME FUNDING

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	16,123,213.33	29,864,943.92	85.2%	Not Met
1st Subsequent Year (2023-24)	16,510,421.00	22,912,339.00	38.8%	Not Met
2nd Subsequent Year (2024-25)	17,198,577.00	23,468,157.00	36.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	6,093,539.00	18,429,972.78	202.5%	Not Met
1st Subsequent Year (2023-24)	6,464,408.00	11,450,895.00	77.1%	Not Met
2nd Subsequent Year (2024-25)	6,575,182.00	11,589,780.00	76.3%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

FIRST INTERIM REVENUES WERE INCREASED TO REFLECT ALL PRIOR YEAR CARRY-OVER FUNDS FOR COVID-19, TITLE GRANTS, SPECIAL EDUCATION, MIGRANT, AND OTHER FEDERALLY FUNDED PROGRAMS, SUBSEQUENT YEARS WERE REDUCED TO REFLECT ONE-TIME FUNDING

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

STATE REVENUES WERE REVISED FOR FIRST INTERIM TO REFLECT CHANGES TO SPECIAL EDUCATION, CTE, WORKFORCE DEVELOPMENT, CDC CRISIS, AND OTHER STATE FUNDED GRANTS

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

LOCAL REVENUES WERE INCREASED TO REFLECT INCREASES TO TUITION FOR SPECIAL EDUCATION, CONTRACTS WITH LEA'S AND OTHER COE'S, DONATIONS AND OTHER MISC. REVENUES, SUBSEQUENT YEARS WERE REVISED TO REFLECT INCREASES TO SALARY AND BENEFITS AND OTHER CONTRACTUAL EXPENSES

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

BOOKS AND SUPPLIES WERE INCREASED TO REFLECT PRIOR YEAR CARRY-OVER AMOUNTS

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

SERVICES AND OTHER OPERATING EXPENDITURES WERE INCREASED TO REFLECT PRIOR YEAR CARRY-OVER. SUBSEQUENT YEARS WERE REDUCED TO REFLECT ONE-TIME FUNDING

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	492,445.26	576,918.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 5)		576,546.00	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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

NOT APPLICABLE

6. **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 county office's available reserves¹ as a percentage of total expenditures and other financing uses² 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 County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.8%	3.9%	3.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.3%	1.3%	1.3%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves? Yes

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	23,795,945.82	23,795,945.82	23,795,945.82

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Not Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Not Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	638,086.94	18,279,594.24	N/A	Met
1st Subsequent Year (2023-24)	9,850.00	19,376,993.00	N/A	Met
2nd Subsequent Year (2024-25)	(59,881.00)	19,679,650.00	.3%	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7.

CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service 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 County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	9,017,943.18	Met
1st Subsequent Year (2023-24)	7,902,623.98	Met
2nd Subsequent Year (2024-25)	6,825,136.78	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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 County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	10,951,859.91	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ⁴
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000 to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	45,904,265.01	39,395,540.20	39,923,970.20
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	45,904,265.01	39,395,540.20	39,923,970.20
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	45,904,265.01	39,395,540.20	39,923,970.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,377,127.95	1,181,866.21	1,197,719.11
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,377,127.95	1,181,866.21	1,197,719.11

8B. Calculating the County Office'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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,397,800.95	1,175,000.00	1,200,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	.68	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	360,000.00	360,000.00	360,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,757,800.95	1,535,000.68	1,560,000.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.83%	3.90%	3.91%
County Office's Reserve Standard (Section 8A, Line 7):	1,377,127.95	1,181,866.21	1,197,719.11
Status:	Met	Met	Met

8C. Comparison of County Office 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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

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 county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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:

S3.

Temporary Interfund Borrowings

1a.

Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

1b.

If Yes, identify the interfund borrowings:

S4.

Contingent Revenues

1a.

Does your county office 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:

55. Contributions

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

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

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

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

55A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(1,125,889.00)	(1,186,672.37)	5.4%	60,783.37	Not Met
1st Subsequent Year (2023-24)	(1,041,973.00)	(1,109,386.00)	6.5%	67,415.00	Not Met
2nd Subsequent Year (2024-25)	(1,150,152.00)	(1,113,920.00)	-3.2%	(36,232.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	98,796.00	New	98,796.00	Not Met
1st Subsequent Year (2023-24)	150,000.00	250,000.00	66.7%	100,000.00	Not Met
2nd Subsequent Year (2024-25)	200,000.00	250,000.00	25.0%	50,000.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	237,039.00	265,144.00	11.9%	28,105.00	Not Met
1st Subsequent Year (2023-24)	249,435.00	1,060,000.00	325.0%	810,565.00	Not Met
2nd Subsequent Year (2024-25)	262,700.00	1,060,000.00	303.5%	797,300.00	Not Met

1d. Capital Project Cost Overruns
 Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget? No

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

55B. Status of the County Office'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 county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) CONTRIBUTIONS INCREASED TO SUPPORT RESTRICTED PROGRAMS SUCH AS RRM, TRANSPORTATION, EMPLOYEE EDUCATION FUNDS, AND RDA

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

Explanation: (required if NOT met) TRANSFERS IN TO THE GENERAL FUND FROM FUND 20 WERE INCREASED TO OFFSET DECREASED PAY-AS-YOU OPEB COSTS

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

Explanation: (required if NOT met) TRANSFERS OUT WERE INCREASED TO REFLECT PLANNED TRANSFERS TO FUND 20 FOR FUTURE OPEB COSTS AND TO FUND 40 FOR CAPITAL OUTLAY PROJECTS.

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current 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.

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

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

n/a

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:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		VARIED, BASED ON SALARIES	VARIED, BASED ON SALARIES	332,924
Other Long-term Commitments (do not include OPEB):				
TOTAL:				332,924

Type of Commitment (continued):	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
	Leases			
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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?

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	8,933,570.00	7,488,281.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,933,570.00	7,488,281.00
d. Is total OPEB liability based on the county office'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, 2021	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	0.00	553,250.00
1st Subsequent Year (2023-24)	0.00	553,250.00
2nd Subsequent Year (2024-25)		553,250.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Current Year (2022-23)	170,421.00	328,410.46
1st Subsequent Year (2023-24)	170,421.00	150,000.00
2nd Subsequent Year (2024-25)		150,000.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Current Year (2022-23)	567,499.45	583,440.00
1st Subsequent Year (2023-24)	567,499.45	583,440.00
2nd Subsequent Year (2024-25)		583,440.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Current Year (2022-23)	50.00	50.00
1st Subsequent Year (2023-24)	50.00	50.00
2nd Subsequent Year (2024-25)		50.00

4. Comments:

PAY AS YOU GO AMOUNTS HAVE BEEN REDUCED IN AN EFFORT TO FREE UP FUNDS IN GRANTS AND PROGRAM BUDGETS. TRANSFER OUT FROM THE GENERAL FUND INTO FUND 20 HAVE BEEN BUDGETED IN THE MYP IN ORDER TO RESERVE FUNDS FOR OPEB EXPENSES

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

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

1 a. Does your county office 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 budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 **Self-Insurance Liabilities**

a. Accrued liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim
	0.00
	0.00

b. Unfunded liability for self-insurance programs

3 **Self-Insurance Contributions**

a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption (Form 01CS, Item S7B)	First Interim
	0.00
	0.00
	0.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	0.00
	0.00
	0.00

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	36.9	38.1	38.1	38.1

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

123,127		
---------	--	--

% change in salary schedule from prior year

4.0%		
------	--	--

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

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

Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

490,949	490,949	
---------	---------	--

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 Budget Adoption

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

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

123,127		
---------	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
3	3	3

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes		Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	81.5	89.4	89.4	89.4

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[Empty Box]

3. Period covered by the agreement:

Begin Date: [Empty Box]

End Date: [Empty Box]

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

[Empty Box]	[Empty Box]	[Empty Box]
-------------	-------------	-------------

Multiyear Agreement

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

[Empty Box]	[Empty Box]	[Empty Box]
-------------	-------------	-------------

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

[Empty Box]

Negotiations Not Settled

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

61,286

6. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0	0	0

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
847,400	847,400	847,400
[Empty Box]	[Empty Box]	[Empty Box]
[Empty Box]	[Empty Box]	[Empty Box]

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

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

No

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

If Yes, explain the nature of the new costs:

[Empty Box]

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
0	[Empty Box]	[Empty Box]
300.0%	3.0%	3.0%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	49.5	56.0	56.0	56.0

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

No	No	No
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

79,103

4. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
659,700	659,700	659,700

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
3.5%	3.5%	3.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No

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 county school service 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 A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office 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?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6: LIFETIME HEALTH BENEFITS AT LOWEST COST PLAN ARE PROVIDED AT NO COST TO A SELECT GROUP OF RETIREES

End of County Office First Interim Criteria and Standards Review

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	8,709,864.00	8,709,864.00	469,878.00	8,557,412.82	(152,451.18)	-1.8%
3) Other State Revenue		8300-8599	12,104,006.00	12,104,006.00	3,661,759.00	14,938,533.00	2,834,527.00	23.4%
4) Other Local Revenue		8600-8799	0.00	0.00	(5,390.47)	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,813,870.00	20,813,870.00	4,126,246.53	23,495,945.82		
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	20,813,870.00	20,813,870.00	2,279,507.69	23,795,945.82	(2,982,075.82)	-14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,813,870.00	20,813,870.00	2,279,507.69	23,795,945.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,846,738.84	(300,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,846,738.84	(300,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	306,117.05	306,117.05		306,117.05	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)			306,117.05	306,117.05		306,117.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,117.05	306,117.05		306,117.05		
2) Ending Balance, June 30 (E + F1e)			306,117.05	306,117.05		6,117.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	300,000.05	300,000.05		.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,117.00	6,117.00		6,117.00		
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								
Property Taxes Transfers		8097	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								
Pass-Through Revenues From Federal Sources		8287	8,709,864.00	8,709,864.00	469,878.00	8,557,412.82	(152,451.18)	-1.8%
TOTAL, FEDERAL REVENUE			8,709,864.00	8,709,864.00	469,878.00	8,557,412.82	(152,451.18)	-1.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	7,625,536.00	7,625,536.00	3,661,759.00	12,958,579.00	5,333,043.00	69.9%
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%
Pass-Through Revenues from State Sources		8587	4,478,470.00	4,478,470.00	0.00	1,979,954.00	(2,498,516.00)	-55.8%
TOTAL, OTHER STATE REVENUE			12,104,006.00	12,104,006.00	3,661,759.00	14,938,533.00	2,834,527.00	23.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	726.53	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,117.00)	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(5,390.47)	0.00	0.00	0.0%
TOTAL, REVENUES			20,813,870.00	20,813,870.00	4,126,246.53	23,495,945.82		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,169,099.00	13,169,099.00	47,918.00	10,537,366.82	2,631,732.18	20.0%
To County Offices		7212	19,235.00	19,235.00	0.00	0.00	19,235.00	100.0%
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	7,625,536.00	7,625,536.00	2,231,589.69	13,258,579.00	(5,633,043.00)	-73.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,813,870.00	20,813,870.00	2,279,507.69	23,795,945.82	(2,982,075.82)	-14.3%
TOTAL, EXPENDITURES			20,813,870.00	20,813,870.00	2,279,507.69	23,795,945.82		

Resource	Description	2022-23 Projected Totals
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05
Total, Restricted Balance		.05

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	205,346.00	205,346.00	106,860.13	263,950.63	58,604.63	28.5%
3) Other State Revenue		8300-8599	1,311,150.00	1,311,150.00	578,598.87	1,585,240.20	274,090.20	20.9%
4) Other Local Revenue		8600-8799	3,262,149.00	3,262,149.00	123,763.07	1,043,287.00	(2,218,862.00)	-68.0%
5) TOTAL, REVENUES			4,778,645.00	4,778,645.00	809,222.07	2,892,477.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	387,409.00	387,409.00	123,335.00	433,662.00	(46,253.00)	-11.9%
2) Classified Salaries		2000-2999	519,992.00	519,992.00	120,450.21	452,079.00	67,913.00	13.1%
3) Employee Benefits		3000-3999	491,835.00	491,835.00	104,426.03	477,466.00	14,369.00	2.9%
4) Books and Supplies		4000-4999	98,005.00	98,005.00	25,733.38	152,520.00	(54,515.00)	-55.6%
5) Services and Other Operating Expenditures		5000-5999	2,150,087.00	2,150,087.00	693,196.59	2,262,324.52	(112,237.52)	-5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	298,809.00	298,809.00	18,090.18	288,859.17	9,949.83	3.3%
9) TOTAL, EXPENDITURES			3,946,137.00	3,946,137.00	1,085,231.39	4,066,910.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			832,508.00	832,508.00	(276,009.32)	(1,174,432.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,288.00	99,288.00	0.00	134,901.00	35,613.00	35.9%
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			99,288.00	99,288.00	0.00	134,901.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			931,796.00	931,796.00	(276,009.32)	(1,039,531.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,290,825.18	2,290,825.18		2,290,825.18	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)			2,290,825.18	2,290,825.18		2,290,825.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,290,825.18	2,290,825.18		2,290,825.18		
2) Ending Balance, June 30 (E + F1e)			3,222,621.18	3,222,621.18		1,251,293.32		
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	3,326,157.86	3,326,157.86		976,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	269,724.32	269,724.32		274,493.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(373,261.00)	(373,261.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	20,280.00	20,280.00	0.00	20,932.00	652.00	3.2%
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	185,066.00	185,066.00	106,860.13	243,018.63	57,952.63	31.3%
TOTAL, FEDERAL REVENUE			205,346.00	205,346.00	106,860.13	263,950.63	58,604.63	28.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,700.00	1,700.00	0.00	1,442.00	(258.00)	-15.2%
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	938,648.00	938,648.00	475,988.00	887,386.00	(51,262.00)	-5.5%
All Other State Revenue	All Other	8590	370,802.00	370,802.00	102,610.87	696,412.20	325,610.20	87.8%
TOTAL, OTHER STATE REVENUE			1,311,150.00	1,311,150.00	578,598.87	1,585,240.20	274,090.20	20.9%
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	5,245.52	5,246.00	5,246.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	70,150.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	65,045.00	65,045.00	0.00	65,045.00	0.00	0.0%
All Other Fees and Contracts		8689	3,192,104.00	3,192,104.00	48,026.00	942,104.00	(2,250,000.00)	-70.5%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	341.55	30,892.00	25,892.00	517.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,262,149.00	3,262,149.00	123,763.07	1,043,287.00	(2,218,862.00)	-68.0%
TOTAL, REVENUES			4,778,645.00	4,778,645.00	809,222.07	2,892,477.83		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	253,421.00	253,421.00	68,087.99	293,358.00	(39,937.00)	-15.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,359.00	111,359.00	49,595.96	124,669.00	(13,310.00)	-12.0%
Other Certificated Salaries		1900	22,629.00	22,629.00	5,651.05	15,635.00	6,994.00	30.9%
TOTAL, CERTIFICATED SALARIES			387,409.00	387,409.00	123,335.00	433,662.00	(46,253.00)	-11.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	105,118.00	105,118.00	30,988.88	117,667.00	(12,749.00)	-12.1%
Classified Support Salaries		2200	105,275.00	105,275.00	30,954.48	99,338.00	5,937.00	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	205,094.00	205,094.00	31,265.88	152,411.00	52,683.00	25.7%
Clerical, Technical and Office Salaries		2400	104,505.00	104,505.00	27,240.97	82,463.00	22,042.00	21.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			519,992.00	519,992.00	120,450.21	452,079.00	67,913.00	13.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	102,465.00	102,465.00	13,886.78	84,237.00	18,228.00	17.8%
PERS		3201-3202	131,947.00	131,947.00	38,662.94	148,298.00	(16,351.00)	-12.4%
OASDI/Medicare/Alternative		3301-3302	13,157.00	13,157.00	3,363.87	12,886.00	271.00	2.1%
Health and Welfare Benefits		3401-3402	181,014.00	181,014.00	34,334.63	172,157.00	8,857.00	4.9%
Unemployment Insurance		3501-3502	4,538.00	4,538.00	1,132.23	4,330.00	208.00	4.6%
Workers' Compensation		3601-3602	41,651.00	41,651.00	10,370.79	39,007.00	2,644.00	6.3%
OPEB, Allocated		3701-3702	17,063.00	17,063.00	2,674.79	16,551.00	512.00	3.0%
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			491,835.00	491,835.00	104,426.03	477,466.00	14,369.00	2.9%
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	87,105.00	87,105.00	17,324.61	132,650.00	(45,545.00)	-52.3%
Noncapitalized Equipment		4400	2,500.00	2,500.00	5,486.88	9,070.00	(6,570.00)	-262.8%
Food		4700	8,400.00	8,400.00	2,921.89	10,800.00	(2,400.00)	-28.6%
TOTAL, BOOKS AND SUPPLIES			98,005.00	98,005.00	25,733.38	152,520.00	(54,515.00)	-55.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	223,474.00	223,474.00	44,543.65	392,161.00	(168,687.00)	-75.5%
Travel and Conferences		5200	12,600.00	12,600.00	5,595.26	19,676.00	(7,076.00)	-56.2%
Dues and Memberships		5300	250.00	250.00	534.85	785.00	(535.00)	-214.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,805.00	45,805.00	10,154.18	32,550.00	13,255.00	28.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,300.00	7,300.00	322.26	12,469.00	(5,169.00)	-70.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,093.00	11,093.00	1,073.44	11,502.00	(409.00)	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	1,844,666.00	1,844,666.00	629,811.03	1,781,447.52	63,218.48	3.4%
Communications		5900	4,899.00	4,899.00	1,161.92	11,734.00	(6,835.00)	-139.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,150,087.00	2,150,087.00	693,196.59	2,262,324.52	(112,237.52)	-5.2%
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%
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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	298,809.00	298,809.00	18,090.18	288,859.17	9,949.83	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			298,809.00	298,809.00	18,090.18	288,859.17	9,949.83	3.3%
TOTAL, EXPENDITURES			3,946,137.00	3,946,137.00	1,085,231.39	4,066,910.69		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	99,288.00	99,288.00	0.00	134,901.00	35,613.00	35.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,288.00	99,288.00	0.00	134,901.00	35,613.00	35.9%
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								
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%
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								
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)			99,288.00	99,288.00	0.00	134,901.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	46,800.00
5810	Other Restricted Federal	750,000.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant	180,000.00
Total, Restricted Balance		976,800.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,979.00	45,979.00	8,875.18	53,488.45	7,509.45	16.3%
3) Other State Revenue		8300-8599	3,865.00	3,865.00	337.42	3,865.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4.01)	1,716.00	1,716.00	New
5) TOTAL, REVENUES			49,844.00	49,844.00	9,208.59	59,069.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,780.00	21,780.00	7,705.54	13,180.00	8,600.00	39.5%
2) Classified Salaries		2000-2999	24,016.00	24,016.00	6,775.45	26,126.00	(2,110.00)	-8.8%
3) Employee Benefits		3000-3999	18,534.00	18,534.00	5,380.02	18,722.00	(188.00)	-1.0%
4) Books and Supplies		4000-4999	56,875.00	56,875.00	17,988.72	64,384.45	(7,509.45)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	3,800.00	3,800.00	3,075.00	3,800.00	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	2,590.00	2,590.00	0.00	3,100.00	(510.00)	-19.7%
9) TOTAL, EXPENDITURES			127,595.00	127,595.00	40,924.73	129,312.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,751.00)	(77,751.00)	(31,716.14)	(70,243.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	77,751.00	77,751.00	0.00	70,243.00	(7,508.00)	-9.7%
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			77,751.00	77,751.00	0.00	70,243.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(31,716.14)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	613.00	613.00		613.00	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)			613.00	613.00		613.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.00	613.00		613.00		
2) Ending Balance, June 30 (E + F1e)			613.00	613.00		613.00		
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	614.00	614.00		614.00		
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	(1.00)	(1.00)		(1.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,979.00	45,979.00	8,875.18	53,488.45	7,509.45	16.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,979.00	45,979.00	8,875.18	53,488.45	7,509.45	16.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,865.00	3,865.00	337.42	3,865.00	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			3,865.00	3,865.00	337.42	3,865.00	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	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	(5.01)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1.00	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	0.00	1,716.00	1,716.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4.01)	1,716.00	1,716.00	New
TOTAL, REVENUES			49,844.00	49,844.00	9,208.59	59,069.45		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	21,780.00	21,780.00	7,705.54	13,180.00	8,600.00	39.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,780.00	21,780.00	7,705.54	13,180.00	8,600.00	39.5%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	24,016.00	24,016.00	6,775.45	26,126.00	(2,110.00)	-8.8%
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			24,016.00	24,016.00	6,775.45	26,126.00	(2,110.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,160.00	4,160.00	1,442.59	2,488.00	1,672.00	40.2%
PERS		3201-3202	6,100.00	6,100.00	1,549.64	6,459.00	(359.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	664.00	664.00	203.35	563.00	101.00	15.2%
Health and Welfare Benefits		3401-3402	4,198.00	4,198.00	1,295.92	6,480.00	(2,282.00)	-54.4%
Unemployment Insurance		3501-3502	228.00	228.00	70.13	191.00	37.00	16.2%
Workers' Compensation		3601-3602	2,102.00	2,102.00	643.68	1,778.00	324.00	15.4%

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)
OPEB, Allocated		3701-3702	1,082.00	1,082.00	174.71	763.00	319.00	29.5%
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			18,534.00	18,534.00	5,380.02	18,722.00	(188.00)	-1.0%
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	6,000.00	6,000.00	2,468.43	6,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	50,875.00	50,875.00	15,520.29	58,384.45	(7,509.45)	-14.8%
TOTAL, BOOKS AND SUPPLIES			56,875.00	56,875.00	17,988.72	64,384.45	(7,509.45)	-13.2%
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%
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	1,000.00	1,000.00	288.70	1,000.00	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	2,800.00	2,800.00	2,786.30	2,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,800.00	3,800.00	3,075.00	3,800.00	0.00	0.0%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	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	2,590.00	2,590.00	0.00	3,100.00	(510.00)	-19.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,590.00	2,590.00	0.00	3,100.00	(510.00)	-19.7%
TOTAL, EXPENDITURES			127,595.00	127,595.00	40,924.73	129,312.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	77,751.00	77,751.00	0.00	70,243.00	(7,508.00)	-9.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,751.00	77,751.00	0.00	70,243.00	(7,508.00)	-9.7%
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)
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								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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								
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)			77,751.00	77,751.00	0.00	70,243.00		

Resource	Description	2022-23 Projected Totals
5810	Other Restricted Federal	614.00
Total, Restricted Balance		614.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) 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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(.01)	(.01)		(.01)	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)			(.01)	(.01)		(.01)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)		(.01)		
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)		(.01)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
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	(.01)	(.01)		(.01)		
FEDERAL REVENUE								
Forest Reserve Funds		8260	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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%
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%

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	14,295.33	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	14,295.33	2,000.00		
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	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)			2,000.00	2,000.00	14,295.33	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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)			2,000.00	2,000.00	14,295.33	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	405,950.42	405,950.42		405,950.42	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)			405,950.42	405,950.42		405,950.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,950.42	405,950.42		405,950.42		
2) Ending Balance, June 30 (E + F1e)			407,950.42	407,950.42		407,950.42		
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	47,950.42	47,950.42		47,950.42		
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780				47,950.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00		360,000.00		
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	2,000.00	2,000.00	945.33	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	13,350.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	14,295.33	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	14,295.33	2,000.00		
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%
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 + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	59,104.42	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	59,104.42	8,000.00		
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	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)			8,000.00	8,000.00	59,104.42	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	98,796.00	98,796.00	(98,796.00)	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	(98,796.00)	(98,796.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	(39,691.58)	(90,796.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,692,098.35	1,692,098.35		1,692,098.35	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)			1,692,098.35	1,692,098.35		1,692,098.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,692,098.35	1,692,098.35		1,692,098.35		
2) Ending Balance, June 30 (E + F1e)			1,700,098.35	1,700,098.35		1,601,302.35		
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) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,700,098.35	1,700,098.35		1,601,302.35		
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	8,000.00	8,000.00	3,908.42	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	55,196.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	59,104.42	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	59,104.42	8,000.00		
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	98,796.00	98,796.00	(98,796.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	98,796.00	98,796.00	(98,796.00)	New
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 + e)			0.00	0.00	(98,796.00)	(98,796.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) 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	3,971.60	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,971.60	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	3,971.60	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	60,000.00	0.00	60,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	3,971.60	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,769.78	112,769.78		112,769.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,769.78	112,769.78		112,769.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,769.78	112,769.78		112,769.78		
2) Ending Balance, June 30 (E + F1e)			172,769.78	172,769.78		172,769.78		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	172,769.78	172,769.78		172,769.78		
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								
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	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	262.60	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,709.00	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	3,971.60	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,971.60	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%
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%

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			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	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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	0.00	0.00	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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	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/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%
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%
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								
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)			60,000.00	60,000.00	0.00	60,000.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	15.00	15.00	13.50	15.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	35.00	35.00	33.65	35.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	50.00	50.00	47.15	50.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	16.00	16.00	16.00	16.00	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 B2a through B2f)	16.00	16.00	16.00	16.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	66.00	66.00	63.15	66.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	27,619.69	27,619.69	30,379.01	28,091.06	471.37	2.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS	October		12,694,633.00	6,366,223.00	6,757,765.00	6,525,364.00	8,084,779.00	10,253,439.00	12,454,222.00	10,882,389.00
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		81,941.00	81,941.00	149,838.00	147,493.00	127,783.00	63,148.00	127,778.00	76,997.00
Property Taxes	8020-8079		0.00	378,469.00	17,339.00	2,020,645.00	1,850,697.00	7,676,176.00	1,312,584.00	3,685,949.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(2,487,808.00)	(2,414,711.00)	(2,355,463.00)
Federal Revenue	8100-8299		469,625.00	609,417.00	430,332.00	248,904.00	2,318,648.00	369,275.00	1,029,026.00	648,055.00
Other State Revenue	8300-8599		329,417.00	483,304.00	643,757.00	217,196.00	(94,329.00)	217,052.00	770,775.00	645,527.00
Other Local Revenue	8600-8799		3,980.00	406,849.00	(22,460.00)	242,937.00	271,421.00	1,053,048.00	433,401.00	361,746.00
Interfund Transfers In	8910-8929					98,796.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS										
			884,963.00	1,959,980.00	1,218,806.00	2,975,971.00	4,474,220.00	6,890,891.00	1,258,853.00	3,062,811.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
	2000-2999		364,079.00	604,324.00	554,634.00	445,743.00	750,594.00	205,553.00	935,737.00	570,610.00
Classified Salaries	3000-3999		456,376.00	685,275.00	577,205.00	538,518.00	640,188.00	639,963.00	662,589.00	670,915.00
Employee Benefits	4000-4999		278,275.00	338,703.00	400,170.00	348,940.00	628,299.00	456,549.00	708,001.00	607,445.00
Books and Supplies	5000-5999		19,555.00	110,888.00	36,741.00	85,656.00	59,312.00	61,172.00	76,628.00	109,445.00
Services	6000-6999		489,997.00	472,681.00	351,915.00	319,465.00	866,430.00	820,900.00	1,474,698.00	1,601,373.00
Capital Outlay	7000-7499		21,372.00	66,470.00	45,168.00	37,133.00	40,306.00	34,795.00	61,506.00	141,552.00
Other Outgo	7600-7629		0.00	(100.00)	157,027.00	(94,976.00)	735,699.00	5,020.00	1,336,978.00	755,136.00
Interfund Transfers Out										

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		1,629,654.00	2,278,241.00	2,122,860.00	1,680,479.00	3,720,828.00	2,223,952.00	5,256,137.00	4,456,476.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		526,281.00	2,017,025.00	1,034,830.00	260,525.00	1,415,268.00	(2,466,156.00)	2,425,451.00	3,579.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	526,281.00	2,017,025.00	1,034,830.00	260,525.00	1,415,268.00	(2,466,156.00)	2,425,451.00	3,579.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		6,110,000.00	1,307,222.00	363,177.00	(3,398.00)	0.00	0.00	0.00	439,409.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,110,000.00	1,307,222.00	363,177.00	(3,398.00)	0.00	0.00	0.00	439,409.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(5,583,719.00)	709,803.00	671,653.00	263,923.00	1,415,268.00	(2,466,156.00)	2,425,451.00	(435,830.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,328,410.00)	391,542.00	(232,401.00)	1,559,415.00	2,168,660.00	2,200,783.00	(1,571,833.00)	(1,829,495.00)
F. ENDING CASH (A + E)			6,366,223.00	6,757,765.00	6,525,364.00	8,084,779.00	10,253,439.00	12,454,222.00	10,862,389.00	9,052,894.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
		March	April	May	June	Accruals	Adjustments	Total	Budget						
A. BEGINNING CASH	October	9,052,894.00	6,626,213.00	14,229,350.00	14,281,736.00										
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment	8010-8019	71,391.00	132,630.00	38,379.00	148,872.00	0.00		1,248,191.00	1,248,191.00						
Property Taxes	8020-8079	1,494,742.00	4,834,476.00	2,481,870.00	2,576,293.00			28,329,240.00	28,329,240.00						
Miscellaneous Funds	8080-8099	(49,805.00)	(2,511,689.00)	(2,053,201.00)	(2,571,534.00)			(14,444,211.00)	(14,444,211.00)						
Federal Revenue	8100-8299	1,984,139.00	2,185,475.00	(17,902.00)	1,872,631.77			12,147,625.77	12,147,625.77						
Other State Revenue	8300-8599	504,971.00	1,858,419.00	701,758.00	2,020,952.86			8,298,799.86	8,298,799.86						
Other Local Revenue	8600-8799	1,124,074.00	1,451,639.00	451,784.00	3,640,098.29			9,418,518.29	9,418,518.29						
Interfund Transfers In	8910-8929							98,796.00	98,796.00						
All Other Financing Sources	8930-8979							0.00	0.00						
TOTAL RECEIPTS		5,129,512.00	7,950,950.00	1,602,688.00	7,687,314.92	0.00	0.00	45,096,959.92	45,096,959.92						
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	579,358.00	622,458.00	375,169.00	430,031.96	0.00		6,438,290.96	6,438,290.96						
Classified Salaries	2000-2999	662,928.00	698,782.00	425,040.00	605,563.24			7,263,342.24	7,263,342.24						
Employee Benefits	3000-3999	534,809.00	945,106.00	334,788.00	1,031,035.01			6,612,120.01	6,612,120.01						
Books and Supplies	4000-4999	90,175.00	118,251.00	83,473.00	293,001.49			1,144,297.49	1,144,297.49						
Services	5000-5999	2,299,082.00	2,922,679.00	783,230.00	4,883,225.29			17,285,675.29	17,285,675.29						
Capital Outlay	6000-6599	114,851.00	255,422.00	56,306.00	78,760.00			953,641.00	953,641.00						
Other Outgo	7000-7499	40,844.00	58,146.00	0.00	2,947,980.02			5,941,754.02	5,941,754.02						
Interfund Transfers Out	7600-7629		14,713.00	26,264.00	224,167.00			265,144.00	265,144.00						
All Other Financing Uses	7630-7699							0.00	0.00						

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		4,322,047.00	5,635,557.00	2,084,270.00	10,493,764.01	0.00	0.00	45,904,265.01	45,904,265.01
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	(3,170,477.00)	6,751,744.00	1,033,968.00	476,573.00			10,308,611.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		(3,170,477.00)	6,751,744.00	1,033,968.00	476,573.00	0.00	0.00	10,308,611.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599								
Due To Other Funds	9610	63,669.00	1,464,000.00	500,000.00	1,000,000.00			11,244,079.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		63,669.00	1,464,000.00	500,000.00	1,000,000.00	0.00	0.00	11,244,079.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(3,234,146.00)	5,287,744.00	533,968.00	(523,427.00)	0.00	0.00	(935,468.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,426,681.00)	7,603,137.00	52,386.00	(3,329,876.09)	0.00	0.00	(1,742,773.09)	(807,305.09)
F. ENDING CASH (A + E)		6,626,213.00	14,229,350.00	14,281,736.00	10,951,859.91				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,951,859.91	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		28,091.06	0.00%	28,091.06	0.00%	28,091.06
(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	14,797,896.00	(.10%)	14,782,558.00	.06%	14,791,964.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,745,897.55	5.31%	1,838,673.00	3.97%	1,911,725.00
4. Other Local Revenues	8600-8799	3,475,197.00	4.31%	3,625,000.00	4.28%	3,780,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	98,796.00	153.05%	250,000.00	0.00%	250,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,200,105.37)	(7.56%)	(1,109,388.00)	.41%	(1,113,920.00)
6. Total (Sum lines A1 thru A5c)		18,917,681.18	2.48%	19,386,843.00	1.20%	19,619,769.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,916,090.00		2,069,983.00
b. Step & Column Adjustment				88,315.00		93,126.00
c. Cost-of-Living Adjustment				65,578.00		65,578.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,916,090.00	8.03%	2,069,983.00	7.67%	2,228,687.00
2. Classified Salaries						
a. Base Salaries				4,414,078.00		4,728,438.00
b. Step & Column Adjustment				151,000.00		160,000.00
c. Cost-of-Living Adjustment				163,360.00		163,360.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,414,078.00	7.12%	4,728,438.00	6.84%	5,051,798.00
3. Employee Benefits	3000-3999	2,596,760.00	2.34%	2,657,481.00	1.76%	2,704,160.00
4. Books and Supplies	4000-4999	323,020.00	(4.55%)	308,320.00	2.20%	315,100.00
5. Services and Other Operating Expenditures	5000-5999	4,697,762.67	1.64%	4,775,000.00	1.57%	4,850,000.00
6. Capital Outlay	6000-6999	19,943.00	(24.79%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,694,349.00	(7.40%)	5,272,771.00	(6.31%)	4,939,905.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,587,552.43)	(8.66%)	(1,450,000.00)	(1.72%)	(1,425,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	205,144.00	387.46%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,279,594.24	6.00%	19,376,993.00	1.56%	19,679,650.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		638,086.94		9,850.00		(59,881.00)
D. FUND BALANCE						
1. Not Beginning Fund Balance (Form 011, line F1e)		5,274,577.19		5,912,664.13		5,922,514.13
2. Ending Fund Balance (Sum lines C and D1)		5,912,664.13		5,922,514.13		5,862,633.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	4,489,338.18		4,721,988.45		4,637,108.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,397,800.95		1,175,000.00		1,200,000.00
2. Unassigned/Unappropriated	9790	0.00		.68		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,912,664.13		5,922,514.13		5,862,633.13
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,397,800.95		1,175,000.00		1,200,000.00
c. Unassigned/Unappropriated	9790	0.00		.68		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	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,757,800.95		1,535,000.68		1,560,000.00
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.						
Used SSC assumptions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(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	335,324.00	0.00%	335,324.00	0.00%	335,324.00
2. Federal Revenues	8100-8299	12,147,625.77	(62.41%)	4,566,650.00	(1.28%)	4,508,040.00
3. Other State Revenues	8300-8599	6,552,902.31	2.73%	6,732,016.00	3.60%	6,974,432.00
4. Other Local Revenues	8600-8799	5,943,321.29	3.48%	6,150,000.00	2.36%	6,295,000.00
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	1,200,105.37	(7.56%)	1,109,388.00	.41%	1,113,920.00
6. Total (Sum lines A1 thru A5c)		26,179,278.74	(27.83%)	18,893,378.00	1.76%	19,226,716.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,522,200.96		4,661,325.96
b. Step & Column Adjustment				135,817.00		141,100.00
c. Cost-of-Living Adjustment				153,308.00		153,308.00
d. Other Adjustments				(150,000.00)		(25,740.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,522,200.96	3.08%	4,661,325.96	5.76%	4,929,993.96
2. Classified Salaries						
a. Base Salaries				2,849,264.24		3,037,264.24
b. Step & Column Adjustment				80,000.00		82,000.00
c. Cost-of-Living Adjustment				108,000.00		108,000.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,849,264.24	6.60%	3,037,264.24	6.26%	3,227,264.24
3. Employee Benefits	3000-3999	4,015,360.01	(4.12%)	3,850,000.00	1.56%	3,910,000.00
4. Books and Supplies	4000-4999	821,277.49	(13.56%)	709,925.00	1.87%	723,180.00
5. Services and Other Operating Expenditures	5000-5999	12,587,912.62	(55.05%)	5,657,650.00	.78%	5,701,500.00
6. Capital Outlay	6000-6999	933,698.00	(46.45%)	500,000.00	(60.00%)	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	539,364.19	(27.25%)	392,382.00	0.00%	392,382.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,295,593.26	(11.24%)	1,150,000.00	(4.35%)	1,100,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,624,670.77	(27.53%)	20,018,547.20	1.13%	20,244,320.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,445,392.03)		(1,125,169.20)		(1,017,604.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,550,671.08		3,105,279.05		1,980,109.85
2. Ending Fund Balance (Sum lines C and D1)		3,105,279.05		1,980,109.85		962,505.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,105,279.05		1,980,109.85		962,505.65
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,105,279.05		1,980,109.85		962,505.65
E. AVAILABLE RESERVES						
1. County School Service 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.						
Reduced salaries for one-time Covid-19 funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		28,091.06	0.00%	28,091.06	0.00%	28,091.06
(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	15,133,220.00	(.10%)	15,117,882.00	.06%	15,127,288.00
2. Federal Revenues	8100-8299	12,147,625.77	(62.41%)	4,566,650.00	(1.28%)	4,508,040.00
3. Other State Revenues	8300-8599	8,298,799.86	3.28%	8,570,689.00	3.68%	8,886,157.00
4. Other Local Revenues	8600-8799	9,418,518.29	3.78%	9,775,000.00	3.07%	10,075,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	98,796.00	153.05%	250,000.00	0.00%	250,000.00
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)		45,096,959.92	(15.12%)	38,280,221.00	1.48%	38,846,485.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,438,290.96		6,731,308.96
b. Step & Column Adjustment				224,132.00		234,226.00
c. Cost-of-Living Adjustment				218,886.00		218,886.00
d. Other Adjustments				(150,000.00)		(25,740.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,438,290.96	4.55%	6,731,308.96	6.35%	7,158,680.96
2. Classified Salaries						
a. Base Salaries				7,263,342.24		7,765,702.24
b. Step & Column Adjustment				231,000.00		242,000.00
c. Cost-of-Living Adjustment				271,360.00		271,360.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,263,342.24	6.92%	7,765,702.24	6.61%	8,279,062.24
3. Employee Benefits	3000-3999	6,612,120.01	(1.58%)	6,507,481.00	1.64%	6,614,160.00
4. Books and Supplies	4000-4999	1,144,297.49	(11.02%)	1,018,245.00	1.97%	1,038,280.00
5. Services and Other Operating Expenditures	5000-5999	17,285,675.29	(39.65%)	10,432,650.00	1.14%	10,551,500.00
6. Capital Outlay	6000-6999	953,641.00	(46.00%)	515,000.00	(58.25%)	215,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,233,713.19	(9.12%)	5,665,153.00	(5.88%)	5,332,287.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(291,959.17)	2.75%	(300,000.00)	8.33%	(325,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	265,144.00	299.78%	1,060,000.00	0.00%	1,060,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,904,265.01	(14.18%)	39,395,540.20	1.34%	39,923,970.20
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(807,305.09)		(1,115,319.20)		(1,077,485.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,825,248.27		9,017,943.18		7,902,623.98
2. Ending Fund Balance (Sum lines C and D1)		9,017,943.18		7,902,623.98		6,825,138.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740	3,105,279.05		1,980,109.85		962,505.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	4,489,338.18		4,721,988.45		4,637,108.13
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,397,800.95		1,175,000.00		1,200,000.00
2. Unassigned/Unappropriated	9790	0.00		.68		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,017,943.18		7,902,623.98		6,825,138.78
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,397,800.95		1,175,000.00		1,200,000.00
c. Unassigned/Unappropriated	9790	0.00		.68		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,757,800.95		1,535,000.68		1,560,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.83%		3.90%		3.91%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	AJ					
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)						
		23,795,945.82		23,795,945.82		23,795,945.82
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		45,904,265.01		39,395,540.20		39,923,970.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,904,265.01		39,395,540.20		39,923,970.20
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)		45,904,265.01		39,395,540.20		39,923,970.20
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,377,127.95		1,181,866.21		1,197,719.11
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,377,127.95		1,181,866.21		1,197,719.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,904,265.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,131,992.77
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	32,215.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	369,731.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,694,349.00
5. Interfund Transfers Out	All	9300	7600-7629	265,144.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,005,821.52
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,937,180.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,304,440.52
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	70,243.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,538,074.72
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				50.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				450,761.49
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			16,913,875.72	172,943.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			16,913,875.72	172,943.51
B. Required effort (Line A.2 times 90%)			15,222,488.15	155,649.16

C. Current year expenditures (Line I.E and Line II.B)	22,538,074.72	450,761.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Current LEA:	40-10405-0000000 San Luis Obispo County Office of Education
Selected SELPA:	AJ (Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	
ID	DATE APPROVED
AJ	SELPA- (from Form TITLE SEA) San Luis Obispo County

First Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(11,502.00)	0.00	(291,959.17)				
Other Sources/Uses Detail					98,796.00	265,144.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,502.00	0.00	288,859.17	0.00				
Other Sources/Uses Detail					134,901.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,100.00	0.00				
Other Sources/Uses Detail					70,243.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	98,796.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

First Interim
 2022-23 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
TOTALS	11,502.00	(11,502.00)	291,959.17	(291,959.17)	363,940.00	363,940.00		

First Interim
 Projected Totals 2022-23
Technical Review Checks
 Phase - All
 Display - All Technical Checks

San Luis Obispo 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

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

Passed

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5636-0-0000-0000-8290 Explanation: CODED PER CDE GUIDANCE	5636	\$207,154.85
01-5636-0-0000-7210-7310 Explanation: CODED PER CDE GUIDANCE	5636	\$18,764.00
01-5636-0-8600-2100-1300 Explanation: CODED PER CDE GUIDANCE	5636	\$35,347.00
01-5636-0-8600-2100-2300 Explanation: CODED PER CDE GUIDANCE	5636	\$1,511.00
01-5636-0-8600-2100-3101 Explanation: CODED PER CDE GUIDANCE	5636	\$6,169.00
01-5636-0-8600-2100-3202 Explanation: CODED PER CDE GUIDANCE	5636	\$383.00
01-5636-0-8600-2100-3301 Explanation: CODED PER CDE GUIDANCE	5636	\$465.00
01-5636-0-8600-2100-3302 Explanation: CODED PER CDE GUIDANCE	5636	\$22.00
01-5636-0-8600-2100-3401 Explanation: CODED PER CDE GUIDANCE	5636	\$4,608.00
01-5636-0-8600-2100-3501 Explanation: CODED PER CDE GUIDANCE	5636	\$157.00
01-5636-0-8600-2100-3502 Explanation: CODED PER CDE GUIDANCE	5636	\$8.00
01-5636-0-8600-2100-3601 Explanation: CODED PER CDE GUIDANCE	5636	\$1,464.00
01-5636-0-8600-2100-3602 Explanation: CODED PER CDE GUIDANCE	5636	\$69.00
01-5636-0-8600-2100-3701 Explanation: CODED PER CDE GUIDANCE	5636	\$348.00
01-5636-0-8600-2100-5200 Explanation: CODED PER CDE GUIDANCE	5636	\$3,500.00
01-5636-0-8600-2100-5710	5636	\$14,736.00

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-5800	5636	\$119,443.85
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-5900	5636	\$160.00
Explanation: CODED PER CDE GUIDANCE		

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

Passed

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

Passed

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

Passed

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

Passed

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations 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-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5636-0-0000-0000-8290	01	5636	\$207,154.85
Explanation: CODED PER CDE GUIDANCE 01-5636-0-0000-7210-7310	01	5636	\$18,764.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-1300	01	5636	\$35,347.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-2300	01	5636	\$1,511.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3101	01	5636	\$6,169.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3202	01	5636	\$383.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3301	01	5636	\$465.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3302	01	5636	\$22.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3401	01	5636	\$4,608.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3501	01	5636	\$157.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3502	01	5636	\$8.00
Explanation: CODED PER CDE GUIDANCE 01-5636-0-8600-2100-3601	01	5636	\$1,464.00
Explanation: CODED PER CDE GUIDANCE			

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5636-0-8600-2100-3602 Explanation: CODED PER CDE GUIDANCE	01	5636	\$69.00
01-5636-0-8600-2100-3701 Explanation: CODED PER CDE GUIDANCE	01	5636	\$348.00
01-5636-0-8600-2100-5200 Explanation: CODED PER CDE GUIDANCE	01	5636	\$3,500.00
01-5636-0-8600-2100-5710 Explanation: CODED PER CDE GUIDANCE	01	5636	\$14,736.00
01-5636-0-8600-2100-5800 Explanation: CODED PER CDE GUIDANCE	01	5636	\$119,443.85
01-5636-0-8600-2100-5900 Explanation: CODED PER CDE GUIDANCE	01	5636	\$160.00

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should 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-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625 Explanation: RDA FUNDS	0000	8625	\$543,980.00
01-5636-0-0000-0000-8290 Explanation: CODED PER CDE GUIDANCE	5636	8290	\$207,154.85

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
01-0000-0-0000-0000-8625	0000	8625	\$543,980.00

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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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**

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

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

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

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

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

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

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

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

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

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

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**

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**

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**

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	4035	1100	(\$68.00)
Explanation: PAYROLL ADJUSTMENTS			
01	4035	3101	(\$13.00)
Explanation: PAYROLL ADJUSTMENTS			

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

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

FUND	RESOURCE	FUNCTION	VALUE
01	3212	7150	(\$13,786.00)
Explanation: COVID-19 REPORTING CORRECTIONS			

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

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 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

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

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

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

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

Passed

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

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

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

Passed

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

Passed

First Interim
 Actuals to Date 2022-23
Technical Review Checks
 Phase - All
 Display - All Technical Checks

San Luis Obispo 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

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

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5636-0-0000-0000-8290 Explanation: CODED PER CDE GUIDANCE	5636	\$10,314.65
01-5636-0-0000-0000-9790 Explanation: CODED PER CDE GUIDANCE	5636	(\$3,873.27)
01-5636-0-0000-0000-979Z Explanation: CODED PER CDE GUIDANCE	5636	(\$3,873.27)
01-5636-0-0000-7210-7310 Explanation: CODED PER CDE GUIDANCE	5636	\$934.28
01-5636-0-8600-2100-1300 Explanation: CODED PER CDE GUIDANCE	5636	\$9,853.07
01-5636-0-8600-2100-3101 Explanation: CODED PER CDE GUIDANCE	5636	\$1,881.94
01-5636-0-8600-2100-3301 Explanation: CODED PER CDE GUIDANCE	5636	\$137.99
01-5636-0-8600-2100-3401 Explanation: CODED PER CDE GUIDANCE	5636	\$789.90
01-5636-0-8600-2100-3501 Explanation: CODED PER CDE GUIDANCE	5636	\$47.53
01-5636-0-8600-2100-3601 Explanation: CODED PER CDE GUIDANCE	5636	\$436.47
01-5636-0-8600-2100-3701 Explanation: CODED PER CDE GUIDANCE	5636	\$59.94
01-5636-0-8600-2100-5900 Explanation: CODED PER CDE GUIDANCE	5636	\$46.80

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

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

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

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

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations 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-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5636-0-0000-0000-8290	01	5636	\$10,314.65
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-0000-0000-9790	01	5636	(\$3,873.27)
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-0000-0000-979Z	01	5636	(\$3,873.27)
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-0000-7210-7310	01	5636	\$934.28
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-1300	01	5636	\$9,853.07
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3101	01	5636	\$1,881.94
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3301	01	5636	\$137.99
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3401	01	5636	\$789.90
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3501	01	5636	\$47.53
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3601	01	5636	\$436.47
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-3701	01	5636	\$59.94
Explanation: CODED PER CDE GUIDANCE			
01-5636-0-8600-2100-5900	01	5636	\$46.80
Explanation: CODED PER CDE GUIDANCE			

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should 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-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5636-0-0000-0000-8290	5636	8290	\$10,314.65

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

Explanation: CODED PER CDE GUIDANCE

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. 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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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

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

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

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

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

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

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

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

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

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) 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**

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**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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